

**General Description Booklet**  
**for the**  
**1999 PUBLIC USE TAX FILE**

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## **1999 STATISTICS OF INCOME PUBLIC USE TAX FILE**

### **INTRODUCTION**

The Internal Revenue Service 1999 Public Use Tax File, which contains 132,108 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 127.1 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 1999. 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 1999 Tax File can be purchased through the Internal Revenue Service, Statistics of Income Division. Any questions concerning the cost and acquisition of the current Individual Tax File should be directed to:

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

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

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

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

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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.

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

### **DISCLOSURE AVOIDANCE PROCEDURES**

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

First, to make sure that it will be impossible to know whether a given taxpayer is represented in the sample, we have subsampled our 100 percent sample <sup>1</sup> at a 33 percent rate. In addition, certain records (191) with extreme values were exempt from inclusion in the public-use file. Each of these records would have had a 33 percent chance of selection for the file. Therefore, the actual subsampling rate is slightly less than one third.

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

- The State codes and all other geographic indicators have been removed for all high income records.
- Other codes and fields removed for these returns include: alimony paid, alimony received, and blindness indicator.
- Also, certain codes (marital status, and exemptions for children living at home) have been modified (see section on Code Definitions for specific changes).
- Then, all of the high income returns have been sorted from largest to smallest for the field "State and local income taxes deductions". In this field, for every three records, in descending order, the average State and local income taxes deduction has been determined and that value has been placed in the State and local income taxes deduction field for each of the three records. This has been done over that part of the sample

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

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containing non-zero values in these fields. If the last group of records contains fewer than three, these records have been combined with the group of three immediately before it. This method of disguising data is called "blurring".

- High income returns have then been separated into 25 different classes based on marital status, the number of children living at home, and the size of salaries and wages. Within each of these 25 classes, returns have been sorted on salaries and wages. This field has then been blurred over consecutive records as described above for State and local income tax deductions. However, records have only been averaged with other records in the same class. Therefore, records within one of the 25 classes have not been averaged with records in any of the other 24 classes. The file was then sorted on real estate tax deductions (again, within the 25 classes), and on Net Receipts, and the same blurring procedure was repeated on each field.<sup>2</sup>

Third, all lower income returns (records with an adjusted gross income of less than \$200,000 and not from our 100 percent sample) have been blurred, nationally, for alimony paid and alimony received. Then, all lower income returns were sorted by State. After this sort, the records were blurred for salaries and wages, real estate tax deductions, Net Receipts, and State and local income taxes deduction (State of Wisconsin, only, for this last item) in the same manner as described above. The only difference between the processing of these records and that of the high income returns is that the lower income returns have been sorted for the blurred field by individual state with no records from two different States being combined when averaging a field over a series of records.

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<sup>2</sup>For greater details on this and other disclosure protection techniques used by the Statistics of Income Division, see: Strudler, Michael; Oh, H. Lock; and Scheuren, Fritz. "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; Weber, Michael; and Wong, William. "Disclosure-Proofing The 1996 Individual Tax Return Public Use File." Proceedings of the American Statistical Association: 2001, American Statistical Association.

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

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

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**CORE RECORD LAYOUT**

**4-Digit Codes**

(all codes are 4 characters in length)

1. RESERVED	15. F8582	29. XBI*
2. AGIR1	16. F8606	30. XFPT
3. CYCLE	17. MARS	31. XFST
4. DSI	18. PCI	32. XOCAH
5. EFI	19. PREP	33. XOCAWH
6. EIC	20. PSV	34. XODEP
7. ELECT	21. REGION*	35. XOPAR
8. FDED	22. SCHB	36. XTOT
9. FLPDYR	23. SCHCF	37. IE
10. FLPDMO	24. SCHE	38. MIDR
11. F2441	25. SPECTX	
12. F2555	26. STATE*	
13. F3800	27. TFORM	
14. F6251	28. TXST	

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

## 1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

### CORE RECORD LAYOUT Amount Fields and Large Codes

<u>Field No</u>	<u>Fields</u>
	Income
1.	Salaries and Wages <sup>3/</sup>
2.	Taxable Interest
3.	Tax-Exempt Interest Income
4.	Dividends
5.	State Income Tax Refunds
6.	Alimony Received <sup>2/</sup>
7.	Business or Profession Net Income Less Loss (Schedule C) (+/-)
8.	Sales of Capital Assets Reported on Sch. D Net Gain Less Loss in AGI (+/-)
9.	Sales of Capital Assets Not Reported on Schedule D
10.	Sales of Prop. other than Capital Assets Net Gain Less Loss (+/-)(Form 4797)
11.	Taxable IRA Distribution
12.	Total Pensions and Annuities
13.	Pensions and Annuities in AGI
14.	Schedule E Net Income Less Loss (+/-)
15.	Farm Net Income Less Loss (Schedule F) (+/-)
16.	Unemployment Compensation
17.	Total Social Security Benefits
18.	Social Security Benefits in AGI
19.	RESERVED
20.	RESERVED
21.	RESERVED
	Statutory Adjustments
22.	Payments to Individual Retirement Account (IRA)
23.	RESERVED
24.	Moving Expenses
25.	Deduction for Self-Employment Tax
26.	Self-Employed Health Insurance Deduction
27.	Payments to a Keogh Plan
28.	Forfeited Interest Penalty
29.	Alimony Paid <sup>2/</sup>
30.	RESERVED
31.	RESERVED
32.	RESERVED

Note: See page 14 for this section's footnotes.



## 1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Adjusted Gross Income

33. Adjusted Gross Income Less Deficit (AGI) (+/-)

### Tax Computation

34. Standard Deduction (if used) or Itemized Deductions (whether or not used)

35. Exemption Amount

36. Taxable Income

37. Tax on Taxable Income and Form 8814 Tax (SOI)

38. Computed Income Tax (SOI)

39. Income Tax Before Credits

40. Income Subject to Tax (SOI)

41. Marginal Tax Base (SOI)

42. Tax Generated - Tax Rate Tables (SOI)

### Credits

43. Total Tax Credits (SOI)

44. Child and Dependent Care

45. Elderly or Disabled

46. Foreign Tax

47. General Business Credit

48. Other Tax Credits (Not Included in the Specified Credit fields)

49. Credit for Prior Year Minimum Tax

### Other Taxes

50. Total Income Tax (SOI)

51. Income Tax after Credits (SOI)

52. Self-Employment Tax

53. Alternative Minimum Tax

54. Recapture Tax from Form 4255, Investment Credit (SOI)

55. Social Security Tax on Tip Income Not Reported to Employer

56. Penalty Tax on Qualified Retirement Plans

57. Total Tax Liability (SOI)

Note: See page 14 for this section's footnotes.

## 1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Payments

- 58. Income Tax Withheld
- 59. Estimated Tax Payments
- 60. Earned Income for Earned Income Credit (SOI)
- 61. EIC Used to Offset Income Tax Before Credits (SOI)
- 62. EIC Used to Offset All Other Taxes (SOI)
- 63. EIC Refundable Portion (SOI)
- 64. Amount Paid with Form 4868
- 65. Excess Social Security/RRTA
- 66. Credit for Federal Tax on Special Fuels and Oils
- 67. Regulated Investment Company Credit
- 68. Total Tax Payments (SOI)

### Refund or Amount You Owe

- 69. Balance Due (Overpayment) (+/-)
- 70. Overpayment Credited to Next Year's Tax
- 71. Predetermined Estimated Tax Penalty

### Itemized Deductions (Schedule A):

#### Medical and Dental Expense Deductions

- 72. Medical and Dental Expenses Subject to Reduction by AGI Limit
- 73. Limited Medical and Dental Expenses Deduction

#### Taxes Paid Deductions

- 74. State and Local Income Taxes <sup>1/</sup>
- 75. Real Estate Taxes <sup>3/</sup>
- 76. RESERVED
- 77. RESERVED

#### Interest Paid Deductions

- 78. RESERVED
- 79. RESERVED
- 80. RESERVED
- 81. RESERVED
- 82. Total Interest

Note: See page 14 for this section's footnotes.

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### Gifts to Charity

- 83. Cash Contributions
- 84. Other than Cash Contributions
- 85. RESERVED
- 86. Contributions Deduction, Total

### Miscellaneous Deductions (Subject to 2% Limitation)

- 87. Net Limited Miscellaneous Deductions
- 88. Unreimbursed Employee Business Expense
- 89. Tax Preparation Fees
- 90. Total Miscellaneous Deductions Subject to AGI Limitation

### Other

- 91. Casualty or Theft Loss
- 92. RESERVED
- 93. RESERVED

### Itemized Deduction Limitation

- 94. Itemized Deduction Limitation (SOI)

### Interest and Dividend Income (Schedule B)

- 95. RESERVED

### Combined Schedule C Income and Some Deduction Items

- 96. Net Receipts (+/-)<sup>3/</sup>
- 97. Cost of Goods Sold And/or Operations
- 98. RESERVED
- 99. RESERVED
- 100. Car and Truck Expenses
- 101. Commissions and Fees
- 102. Depreciation
- 103. Insurance
- 104. Mortgage Interest
- 105. Other Interest
- 106. Office Expenses
- 107. Rent - Other Business Property
- 108. Wages (Less Jobs Credit)
- 109. Total Expenses<sup>4/</sup>
- 110. RESERVED

Note: See page 14 for this section's footnotes.

## 1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Capital Gains (Schedule D)

- 111. Short-Term Gains Less Losses (Before Carryover)
- 112. RESERVED
- 113. RESERVED
- 114. Long Term Gain from Other Forms Carried To Schedule D
- 115. Long Term Capital Gain Taxed at the 28% rate
- 116. Schedule D Capital Gain Distributions
- 117. Long-Term Gains Less Losses (Before Carryover)
- 118. Unrecaptured Section 1250 gain
- 119. RESERVED

### Supplemental Income and Loss (Schedule E)

#### Rental Real Estate and Royalties

- 120. Total Rents Received
- 121. Total Royalties Received
- 122. Rental Expenses: Mortgage Interest
- 123. Rent/Royalty Expenses Other Interest
- 124. Royalty Depletion
- 125. Rental Depreciation
- 126. Rent Net Income or Loss (+/-)
- 127. Royalty Net Income or Loss (+/-)
- 128. Deductible Rental Real Estate Loss
- 129. RESERVED
- 130. Rent/Royalty Net Income
- 131. Rent/Royalty Net Loss

#### Partnerships

- 132. Total Passive Income
- 133. Total Non-Passive Income
- 134. Total Passive Loss
- 135. Total Non-Passive Loss
- 136. Partnership Section 179 Expense Deduction

Note: See page 14 for this section's footnotes.

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### Small Business Corporation

- 137. Total Passive Income
- 138. Total Non-Passive Income
- 139. Total Passive Loss Allowed
- 140. Total Non-Passive Loss
- 141. Combined Partnership and S Corporation Net Income/Loss (+/-)
- 142. S-Corp. Section 179 Expense Deduction

### Estate or Trust

- 143. Total Income
- 144. Total Loss

### Farm Rental

- 145. Farm Rent Net Income or Loss (Not included in any other rent field) (+/-)

### Schedule SE - Self Employment Income

- 146. Net Earnings subject to Social Security Tax, Total (SOI)
- 147. Net Earnings subject to Social Security Tax, Secondary Taxpayer (SOI)

### Child Care Credit (Form 2441)

- 148. Qualifying Expenses Limitation
- 149. Earned Income Limitation (SOI)
- 150. Qualified Expenses Limited to Earned Income

### General Business Credit (Form 3800)

- 151. Investment (Included in General Business Credit)
- 152. Jobs (Included in General Business Credit)
- 153. Alcohol Used as Fuel (Included in General Business Credit)
- 154. Increasing Research Activities (Included in General Business Credit)
- 155. Low Income Housing (Included in General Business Credit)

### Investment Interest Expense Deduction (Form 4952)

- 156. Disallowed Investment Interest Expense to be Carried Forward
- 157. Investment Interest Expense
- 158. Amount of Net Long-Term Capital Gains Elected for Inclusion in Investment Income

Note: See page 14 for this section's footnotes.

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### Alternative Minimum Tax Computation (Form 6251)

- 159. Accelerated Depreciation
- 160. Combined Tax Preferences (SOI)
- 161. Net Operating Loss Tax Preference (SOI)
- 162. RESERVED
- 163. Total Adjustments and Preferences excluding other adjustments (+/-) (SOI)
- 164. Alternative Minimum Taxable Income
- 165. Alternative Tax Foreign Tax Credit

### Passive Activity Loss Limitation (Form 8582)

- 166. Total Current Year Passive Net Income (SOI)
- 167. Total Current Year Passive Net Losses (SOI)
- 168. Total Losses Allowed from All Passive Activities for 1999
- 169. RESERVED

### Minimum Tax Credit (Form 8801)

- 170. RESERVED
- 171. Minimum Tax Credit Carryforward to 1999

### Miscellaneous Codes

- 172. Return Id
- 173. RESERVED
- 174. RESERVED
- 175. Decimal Weight
- 176. Sample Count
- 177. Population Count
- 178. Sample Code
- 179. Marginal Tax Rate Code (SOI)
- 180. RESERVED

### Additional Items

- 181. Other Income (Schedule C)
- 182. Non-Schedule D tax
- 183. Schedule D 10 percent tax amount
- 184. Schedule D 20 percent tax amount
- 185. Schedule D 25 percent tax amount
- 186. Schedule D 28 percent tax amount

Note: See page 14 for this section's footnotes.

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- 187. AMT Long-Term Capital Gains Eligible for Capital Gains Treatment
- 188. AMT Unrecaptured Section 1250 Gain
- 189. AMT Capital Gains less Investment Interest Amount
- 190. Reserved
- 191. AMT Adjusted Gross Income less Total Deductions
- 192. Student Loan Interest Deduction (Form 1040, Line 24)
- 193. Child Tax Credit (Form 1040, Line 43)
- 194. Hope Credit Prior to Limitation (Form 8863, Line 3)
- 195. Lifetime Learning Credit Prior to Limitation (Form 8863, Line 7)
- 196. Education Credits (Form 1040, Line 44)
- 197. Additional Child Tax Credit (Form 1040, Line 60)
- 198. Tentative General Business Credit (Form 3800, Line 8)
- 199. Number of Qualified Students for Education Credits (Form 8863, Line 1)

<sup>1/</sup> Blurred for high income returns (note: State and local income taxes deduction is also blurred for low income returns in Wisconsin); See the section on Disclosure Avoidance Procedures for a more complete explanation.

<sup>2/</sup> Blurred for lower income returns, reserved for high income returns.

<sup>3/</sup> Blurred for all returns.

<sup>4/</sup> For Schedule C-EZ filers, no detail is available for this field.

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CODE DEFINITIONS

1. RESERVED

2. AGIR1 Adjusted Gross Income (AGI) Range:

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

3. CYCLE CYCLE

Individual Master File return posting cycle (week) code ..... 04-52  
(Each number represents the nth week of the year)



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4. DSI      Dependent Status Indicator:
- (A) Taxpayer not being claimed as a dependent on another tax return.....0
  - (B) Taxpayer claimed as a dependent on another tax return .....1

5. EFI      Electronic Filing Indicator:
- (A) Return not filed electronically.....0
  - (B) Return filed electronically .....1

6. EIC      Earned Income Credit Code:
- (A) No children claimed .....0
  - (B) One child claimed.....1
  - (C) Two children claimed.....2

*(Note: This field does not indicate whether the Earned Income Credit was claimed)*

7. ELECT    Presidential Election Campaign Fund Boxes:
- (A) No "yes" boxes checked.....0
  - (B) One "yes" box or both "yes" & "no" boxes checked).....1
  - (C) Two "yes" boxes checked.....2

8. FDED    Form of Deduction Code:
- (A) Itemized deductions .....1
  - (B) Standard deduction.....2
  - (C) Taxpayer did not use itemized or standard deduction.....3

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

9. FLPDYR   Filing (Accounting) Period, Year:  
Tax Year ..... 1901-1999

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10. FLPDMO Filing (Accounting) Period, Month:

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

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

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

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

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

12. F2555 Form 2555, Foreign Earned Income:

(A) No Form 2555 attached to the return .....0

(B) Number of Forms 2555 attached ..... 1-2

13. F3800 Form 3800, General Business credit:

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

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

14. Reserved

15. F8582 Form 8582, Passive Activity Loss Limitation:

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

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

16. F8606 Form 8606, Nondeductible IRA Contributions:

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

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

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17. MARS Marital (Filing) Status:

- (A) Single.....1
- (B) Married filing a joint return .....2
- (C) Married filing separately .....3
- (D) Head of household.....4
- (E) Widow(er) with dependent child (surviving spouse).....5

*NOTE: For high income returns with values equal to 5, this code was set equal to 2.*

18. PCI Form 1040PC indicator

- (A) Return not filed as Form 1040PC.....0
- (B) Return filed as Form 1040PC .....1

19. PREP Tax Preparer:

- (A) No preparer other than taxpayer indicated on the form.....0
- (B) Return prepared by paid tax preparer.....1
- (C) IRS prepared return.....2
- (D) IRS reviewed return.....3
- (E) Voluntary Income Tax Assistance prepared return.....4
- (F) Self help .....5
- (G) Tax Counseling for the elderly .....6
- (H) Outreach program.....7

20. Reserved

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21. REGION IRS Regions:

(A) Northeast .....	1
(B) Southeast.....	2
(C) Midstates.....	3
(D) Western.....	4

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

22. SCHB Schedule B Indicator:

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

23. SCHCF Schedule C or F Indicator:

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

24. SCHE Schedule E Indicator:

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

25. SPECTX Special Tax Computation:

(A) No entry .....	0
(B) Form 4970 tax used .....	1
(C) Form 4972 tax used .....	2
(D) Both Form 4972 and Form 4970 taxes used.....	3
(E) Type not determinable or prior year return with any combination of the additional taxes .....	4

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26. STATE:

Code	<u>STATE NAME</u>	Code	<u>STATE NAME</u>
1	Alabama	29	Nevada
2	Alaska	30	New Hampshire
3	Arizona	31	New Jersey
4	Arkansas	32	New Mexico
5	California	33	New York
6	Colorado	34	North Carolina
7	Connecticut	35	North Dakota
8	Delaware	36	Ohio
9	District of Columbia	37	Oklahoma
10	Florida	38	Oregon
11	Georgia	39	Pennsylvania
12	Hawaii	40	Rhode Island
13	Idaho	41	South Carolina
14	Illinois	42	South Dakota
15	Indiana	43	Tennessee
16	Iowa	44	Texas
17	Kansas	45	Utah
18	Kentucky	46	Vermont
19	Louisiana	47	Virginia
20	Maine	48	Washington
21	Maryland	49	West Virginia
22	Massachusetts	50	Wisconsin
23	Michigan	51	Wyoming
24	Minnesota	52	APO/FPO, Puerto Rico,
25	Mississippi		Puerto Rico, Virgin
26	Missouri		Islands, Guam or
27	Montana		U.S. Citizens Abroad
28	Nebraska		

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

27. TFORM Form of Return:

(A) 1040 Return.....	0
(B) 1040A Return.....	1
(C) 1040EZ Return.....	2
(D) 1040PC Return.....	3

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28. TXST	TAX STATUS:	
	(A) No tax owed and IRS did not compute tax.....	0
	(B) Regular tax only, not computed by IRS.....	1
	(C) Taxes are owed and IRS computed tax.....	2
	(D) No taxes due as computed by IRS.....	3
	(E) Tax based on Form 8615, Schedule D tax has no entry.....	4
	(F) Form 8814 tax at children's 15% rate; Sched D tax has no entry.....	5
	(G) Form 8814 tax at children's 15% rate; Sched D tax has entry.....	6
	(H) Sch. D tax has an entry, no tax from Form 8615 or Form 8814.....	7
	(I) Tax based on Form 8615, Schedule D tax also has an entry.....	8
	(J) Schedule J, Farm Income Averaging has an entry.....	9
29. XBI	Primary or Secondary Taxpayer Blindness Indicator:	
	(A) Neither the primary nor secondary taxpayer is blind .....	0
	(B) Either the primary or secondary taxpayer is blind.....	1
	(C) Both the primary and secondary taxpayer is blind .....	2
30. XFPT	Primary Taxpayer Exemption:	
	(A) No exemption for primary taxpayer (dep. of another taxpayer).....	0
	(B) Primary taxpayer exemption.....	1
31. XFST	Secondary Taxpayer Exemption:	
	(A) No secondary taxpayer or joint return filed by dependents.....	0
	(B) Secondary taxpayer exemption.....	1
32. XOCAH	Exemptions for Children Living at Home:	
	Number of children.....	0-99

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

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33. XOCAWH Exemptions for Children Living Away from Home:

Number of children..... 0-9

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

34. XOODER Exemptions for Other Dependents:

Number of other dependents..... 0-99

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

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

Number of parents .....0-9

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

36. XTOT Total Exemptions:

Number of exemptions..... 00-99

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

37. 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

38. MDIR Married Filing Separately Itemized Deductions Requirement Indicator

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

## 1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

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

The following explanations define data fields contained in the 1999 Individual Tax File that have not been abstracted directly from a specific line on Forms 1040, 1040A, 1040EZ, or the accompanying schedules and forms. Field numbers not appearing in this section have been entered on the specific lines on the forms or schedules from which the data were abstracted. Refer to the "1999 Federal Tax Forms" section of this booklet for further information.

<u>Field Number</u>	<u>Definition</u>
34	<p>DEDUCTIONS</p> <p>This is either Total Standard Deduction or Total Itemized Deductions. 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 Field 34; else the standard deduction for which he/she was eligible is shown.)</p>
37	<p>TAX ON TAXABLE INCOME</p> <p>This is the amount shown in Field 39 less special taxes from Form 4972 (Tax on Lump Sum Distributions).</p>
38	<p>COMPUTED INCOME TAX</p> <p>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.</p>
40	<p>INCOME SUBJECT TO TAX</p> <p>For taxpayers filing current year returns, "Income Subject to Tax" is identical to taxable income except for: those dependents paying "kiddie" tax from Form 8615; and those returns with long-term capital gains taxed at the 28 percent rate (TXST equals 6 or 7). For dependents filing Form 8615 (TXST = 4 or 8), this is the income taxed at child's rate. For taxpayers with long-term capital gains, this is only the income taxed at the regular rates (not any capital gains that were taxed at the maximum capital gains rate of 28 percent). For prior year returns, "income subject to tax" is computed by using the Tax Year tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.</p>
41	<p>MARGINAL TAX BASE</p> <p>This is the amount of income subject to tax at the marginal tax rate applicable to the return (TXRT), using the 1999 Tax Rate Schedules for all returns. (See Income Subject to Tax).</p>



## 1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

- 42           **TAX GENERATED**  
This is a computed amount arrived at by applying the Tax Rate Schedules to Income Subject to Tax.
- 43           **TOTAL TAX CREDITS (SOI)**  
Total credits from Form 1040 (line 45) or 1040A (line 24d plus EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS (F61).
- 48           **OTHER TAX CREDITS (NOT INCLUDED IN THE SPECIFIED CREDIT FIELDS)**  
The sum of the amounts for Other Tax Credits on Form 1040 line 47 for which separate fields have not been listed.
- 50           **TOTAL INCOME TAX**  
Income Tax After Credits (F51) plus Alternative Minimum Tax (F53).
- 51           **INCOME TAX AFTER CREDITS (SOI)**  
Income Tax after Credits from Form 1040 (line 44) or 1040A (line 25) minus the amount of Earned Income Credit used to offset Income Tax Before Credits. For Form 1040EZ, which does not allow for any credits or any other taxes, this is the same as "Total Tax Liability."
- 54           **RECAPTURE TAX FROM FORM 4255**  
Amount shown on Form 1040, line 56 for Recapture of Investment Credit from Form 4255
- 57           **TOTAL TAX LIABILITY (SOI)**  
Total tax liability (Form 1040, line 56, Form 1040A, line 34, Form 1040-EZ, line 10) minus Advance Earned Income Credit payments (line 54, Form 1040) minus EIC USED TO OFFSET INCOME TAX BEFORE CREDITS (F61) minus EIC USED TO OFFSET ALL OTHER TAXES (F62) minus the additional child tax credit (F197) (but never less than zero).
- 60           **EARNED INCOME FOR EARNED INCOME CREDIT**  
The total of earned income (salaries and wages and earned business income) used in computing the earned income credit, as shown on line 6 of the EIC Worksheet (page 23 of the Instructions for Form 1040). Note that this field is computed by SOI. Taxpayers are not required to file this worksheet with their return.
- 61           **EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS**

## 1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

This amount is the lesser of: Total Earned Income Credit or Income Tax Before Credits (F39) minus all credits except the Earned Income Credit.

- 62-63 If Total Earned Income Credit (EIC) is greater than Income Tax Before Credits (reduced by all credits except the Earned Income Credit), the following fields are computed:
- 62 - 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 (F61); or
  2. The sum of all other taxes (fields 52 through 56), plus the following tax items which are not shown separately: Advance EIC and Household Employment Taxes
- 63 - EARNED INCOME CREDIT, REFUNDABLE PORTION  
EIC minus F61 minus F62 (see above for definitions and conditions).
- 68 TOTAL TAX PAYMENTS  
Total payments shown on the tax form, minus the total Earned Income Credit (Form 1040 line 64 minus line 59a) minus the additional child tax credit (F197). This is limited to zero if there is a refundable EIC or additional child tax credit.
- 94 ITEMIZED DEDUCTION LIMITATION  
The amount used to reduce deductible itemized deductions, as shown on line 9 of the Itemized Deductions Worksheet (page A-5 of the Form 1040 Instructions).
- 98 BUSINESS RECEIPTS  
Line 3 plus line 6 of Schedule C.
- 111 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.
- 117 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
- 146 NET EARNINGS FROM SELF-EMPLOYMENT INCOME  
The lesser of line 6 (net Schedule SE earnings) or 9 (maximum amount subject to

## 1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

Social Security tax) on the combined Schedule SE. For the short form, Schedule SE, this is line 4.

- 147 NET EARNINGS FROM SELF-EMPLOYMENT INCOME, SECONDARY TAXPAYER  
The lesser of line 6 (net Schedule SE earnings) or 9 (maximum amount subject to Social Security tax) on the secondary taxpayer's Schedule SE. For the short form, Schedule SE, this is line 4.
- 149 EARNED INCOME LIMITATION  
The smaller of line 4 or 5 (primary or secondary earned income), Form 2441, limited to a maximum of \$10,000.
- 160 COMBINED TAX PREFERENCES  
Sum of the amounts on lines 3, 4, 5, 7, 8, 9, 10, 11, 12 and 13, less amount on line 6, Form 6251. The amounts on lines 1 and 2 can be determined from items on Form 1040 or Schedule A.
- 161 NET OPERATING LOSS TAX PREFERENCE PLUS OTHER ADJUSTMENTS  
Line 17 less line 20 plus line 14, Form 6251.
- 163 TOTAL ADJUSTMENTS & PREFERENCES EXCLUDING OTHER ADJUSTMENTS AND PREFERENCES  
Line 15 less line 14, Form 6251
- 166 TOTAL CURRENT YEAR PASSIVE NET INCOME  
Lines 1A + 2A, Form 8582
- 167 TOTAL CURRENT YEAR PASSIVE NET LOSSES  
Lines 1b + 2b, Form 8582
- 172 RETURN ID  
A unique number assigned for each sampled tax return during processing.
- 175 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.
- 176 SAMPLE COUNT

## **1999 STATISTICS OF INCOME PUBLIC USE TAX FILE**

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

177 **POPULATION COUNT**

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

178 **SAMPLE CODE**

See Table B, below.

179 **MARGINAL TAX RATE**

Top rate from tax rate schedule that applies to income subject to tax. See definition for field number 40 (Income Subject to Tax). Note that this field uses an implied decimal point (28.0 percent is represented by 280).

## 1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

### TECHNICAL DESCRIPTION OF THE FILE

The Public Use file is available on CD-ROM in ASCII format. The record length is 2540 where the last byte is an end of record marker.

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

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

# 1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

## SAMPLE DESCRIPTION

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

### **Domain of Study**

The data in this file are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ, 1040PC (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2000.

All returns processed during 1999 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 (125,037,636 returns) reported in Table A and the estimated total of all returns (124,770,764 returns) generated using the Public Use Tax File. In addition, the perfection of money amounts during Statistics of Income processing, as well as the blurring techniques used in creation of the Public Use File, may have shifted some returns from one income class to another, making it impossible to replicate Table A exactly from the Public Use sample.

The records found in this file are intended to represent all returns filed for Tax Year 1999. While about 98 percent of the returns processed during Calendar Year 2000 were for Tax Year 1999, a few were for noncalendar years ending during 1999 and 2000, and some were returns for prior years. Returns for prior years were used in place of 1999 returns received and processed after December 31, 2000. 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 2000.

### **Sample Design and Selection**

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

1. Nontaxable with adjusted gross income or expanded income of \$200,000 or over and no alternative minimum tax.

## 1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

2. High combined business and farm total receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Total gross positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative classes are deflated using the Gross Domestic Product Implicit Price Deflator to represent a base year of 1991.
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table A shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. The sampling rates range from 0.05 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 1999 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 were added to the salaries and wages field.

After the completion of service center review, data were further validated, tested, and

## **1999 STATISTICS OF INCOME PUBLIC USE TAX FILE**

balanced at the Detroit Computing Center. Adjustments and imputations for selected fields were used to make each record internally consistent.

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 1999, 0.08 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.



# 1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

## Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 1999

Continued on next page													
Description of the sample strata													
Number of Returns by type of form attached													
Description of the sample strata	Degree of interest <sup>3</sup>	Form 1040, with Form 1116 but without Form 2555			Form 1040, with Schedule C but without Form 1116 or Form 2555			Form 1040, with Schedule F but without Form 1116 or Form 2555			All other forms		
		Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total		2,698,596	36,528	27,234	17,272,967	36,746	30,512	1,521,415	4,470	3,652	105,825,250	95,824	69,579
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													
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total													
Other Returns, total													
Total.....		2,698,596	36,528	27,234	17,272,967	36,746	30,512	1,521,415	4,470	3,652	105,825,250	95,824	69,579
Indexed Negative Income <sup>4</sup>													
\$10,000,000 or more.....	All	101	101	33	504	504	167	65	65	21	586	586	193
\$5,000,000 under \$10,000,000.....	All	86	86	28	609	609	203	121	121	40	750	750	250
\$2,000,000 under \$5,000,000.....	All	346	103	103	2,349	741	741	533	190	63	2,673	862	861
\$1,000,000 under \$2,000,000.....	All	703	100	100	5,188	818	817	1,312	214	213	5,192	847	845
\$500,000 under \$1,000,000.....	All	1,472	54	54	14,089	498	495	3,990	123	123	12,007	401	399
\$250,000 under \$500,000.....	All	3,007	35	33	34,810	310	302	9,768	78	76	27,489	258	252
\$120,000 under \$250,000.....	All	5,467	34	32	75,090	352	333	17,257	89	86	58,046	267	255
\$60,000 under \$120,000.....	All	**	**	**	117,062	292	265	17,810	36	33	87,367	224	202
Under \$60,000.....	All	**	**	**	321,426	425	368	33,741	52	46	327,804	446	391
Indexed Positive Income <sup>4</sup>													
Under \$30,000.....	1			**			**			**	27,809,524	13,804	8,231
Under \$30,000.....	2	143,649	65	34	1,874,895	973	592	108,513	62	32	29,242,683	14,749	8,919
Under \$30,000.....	3-4	199,772	223	183	3,464,052	3,586	2,890	172,357	188	150	6,205,425	6,492	5,247
\$30,000 under \$60,000.....	1-2	198,137	101	56	1,686,282	787	489	184,402	83	54	20,613,240	10,179	6,184
\$30,000 under \$60,000.....	3-4	314,375	373	311	3,351,363	3,562	2,902	281,068	299	254	5,618,229	6,224	5,068
\$60,000 under \$120,000.....	1-3	408,896	191	127	1,874,804	959	576	232,413	120	66	10,025,047	4,905	2,933
\$60,000 under \$120,000.....	4	350,365	355	261	2,274,376	2,361	1,874	190,886	161	135	2,374,629	2,408	1,916
\$120,000 under \$250,000.....	1-3	243,101	367	321	466,388	680	582	106,656	139	125	1,584,226	2,346	2,001
\$120,000 under \$250,000.....	4	328,531	958	884	1,085,930	3,115	2,914	76,074	198	184	1,017,036	2,910	2,713
\$250,000 under \$500,000.....	All	277,335	1,849	1,801	454,376	3,100	2,976	61,525	371	365	567,361	3,727	3,611
\$500,000 under \$1,000,000.....	All	128,630	3,105	3,072	125,068	2,979	2,954	16,675	404	402	166,746	4,029	3,995
\$1,000,000 under \$2,000,000.....	All	54,290	6,581	6,574	31,129	3,767	3,754	4,280	542	542	52,437	6,447	6,436
\$2,000,000 under \$5,000,000.....	All	27,424	8,938	8,933	10,170	3,321	3,318	1,532	498	497	20,333	6,545	6,540
\$5,000,000 under \$10,000,000.....	All	7,813	7,813	2,604	2,015	2,015	670	302	302	100	4,273	4,273	1,424
\$10,000,000 or more.....	All	5,096	5,096	1,690	992	992	330	135	135	45	2,147	2,145	713

<sup>1</sup> This population includes an estimated 246,481 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

<sup>2</sup> This population includes 39 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

<sup>3</sup> Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.

<sup>4</sup> Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.1480 to represent a base year of 1991.

\*\* Sampling Strata Collapsed.

# 1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

## Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 1999

Description of the sample strata	Number of returns		
	Population counts	Sample counts	Public-use sample counts
Grand total	127,321,626	176,966 <sup>1</sup>	132,108
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	3,238	3,238 <sup>2</sup>	1079
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total	160	160	52
Other Returns, total	127,318,228	173,568	130,977
<hr/>			
<b>Description of the sample strata</b>			
Total.....	127,318,228	173,568	130,977
Indexed Negative Income <sup>4</sup>			
\$10,000,000 or more.....	1,256	1,256	414
\$5,000,000 under \$10,000,000.....	1,566	1,566	521
\$2,000,000 under \$5,000,000.....	5,901	1,896	1,768
\$1,000,000 under \$2,000,000.....	12,395	1,979	1,975
\$500,000 under \$1,000,000.....	31,558	1,076	1,071
\$250,000 under \$500,000.....	75,074	681	663
\$120,000 under \$250,000.....	155,860	742	706
\$60,000 under \$120,000.....	222,239	552	500
Under \$60,000.....	682,971	923	805
Indexed Positive Income <sup>4</sup>			
Under \$30,000.....	27,809,524	13,804	8,231
Under \$30,000.....	31,369,740	15,849	9,577
Under \$30,000.....	10,041,606	10,489	8,470
\$30,000 under \$60,000.....	22,682,061	11,150	6,783
\$30,000 under \$60,000.....	9,565,035	10,458	8,535
\$60,000 under \$120,000.....	12,541,160	6,175	3,702
\$60,000 under \$120,000.....	5,190,256	5,285	4,186
\$120,000 under \$250,000.....	2,400,371	3,532	3,029
\$120,000 under \$250,000.....	2,507,571	7,181	6,695
\$250,000 under \$500,000.....	1,360,597	9,047	8,753
\$500,000 under \$1,000,000.....	437,119	10,517	10,423
\$1,000,000 under \$2,000,000.....	142,136	17,337	17,306
\$2,000,000 under \$5,000,000.....	59,459	19,302	19,288
\$5,000,000 under \$10,000,000.....	14,403	14,403	4,798
\$10,000,000 or more.....	8,370	8,368	2,778

<sup>1</sup> This population includes an estimated 246,481 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

<sup>2</sup> This population includes 39 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

<sup>3</sup> Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.

<sup>4</sup> Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.1480 to represent a base year of 1991.

\*\* Sampling Strata Collapsed.

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Table B – Sample Code Definitions

**Sample Codes**

					Sample Code
Form 1040 returns only with AGI or expanded income of \$200,000 and over, with no income tax after credits and no add. tax for tax preferences.....					101
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total.....					201
Description of the sample strata	Form 1040, with Form 1116 but without Form 2555	Form 1040, with Schedule C but without Form 1116 or Form 2555	Form 1040, with Schedule F but without Form 1116 or Form 2555	All other forms	
	Sample Code	Sample Code	Sample Code	Sample Code	
	(1)	(2)	(3)	(4)	
Indexed Negative Income 1					
\$10,000,000 or more.....	401	601	801	1	1
\$5,000,000 under \$10,000,000.....	402	602	802	2	2
\$2,000,000 under \$5,000,000.....	403	603	803	3	3
\$1,000,000 under \$2,000,000.....	404	604	804	4	4
\$500,000 under \$1,000,000.....	405	605	805	5	5
\$250,000 under \$500,000.....	406	606	806	6	6
\$120,000 under \$250,000.....	**	607	807	7	7
\$60,000 under \$120,000.....	**	608	808	8	8
Under \$60,000.....	**	609	809	9	9
Indexed Positive Income 1					
Under \$30,000.....	**	**	**	10	10
Under \$30,000.....	411	611	811	11	11
Under \$30,000.....	412	612	812	12	12
\$30,000 under \$60,000.....	413	613	813	13	13
\$30,000 under \$60,000.....	414	614	814	14	14
\$60,000 under \$120,000.....	415	615	815	15	15
\$60,000 under \$120,000.....	416	616	816	16	16
\$120,000 under \$250,000.....	417	617	817	17	17
\$120,000 under \$250,000.....	418	618	818	18	18
\$250,000 under \$500,000.....	419	619	819	19	19
\$500,000 under \$1,000,000.....	420	620	820	20	20
\$1,000,000 under \$2,000,000.....	421	621	821	21	21
\$2,000,000 under \$5,000,000.....	422	622	822	22	22
\$5,000,000 under \$10,000,000.....	423	623	823	23	23
\$10,000,000 or more.....	424	624	824	24	24

1 Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.1480 to represent a base year of 1991.

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**Weighted counts for each code field**

Codes & Values	1999 Full SOI Sample	1999 Public-Use Sample	Full Sample less Public-Use Sample	
			Total	Percent
C2				
0	1,066,171	1,092,413	-26,242	-2.46%
1	1,814,159	1,775,031	39,128	2.16%
2	2,909,501	2,904,374	5,127	0.18%
3	3,012,426	3,050,981	-38,555	-1.28%
4	2,854,708	2,908,790	-54,082	-1.89%
5	2,759,177	2,796,910	-37,733	-1.37%
6	2,570,135	2,571,865	-1,730	-0.07%
7	2,650,301	2,655,971	-5,670	-0.21%
8	2,539,115	2,470,008	69,107	2.72%
9	2,562,949	2,626,355	-63,406	-2.47%
10	2,657,214	2,604,134	53,080	2.00%
11	2,411,630	2,339,742	71,888	2.98%
12	2,471,051	2,466,877	4,174	0.17%
13	2,486,017	2,580,464	-94,447	-3.80%
14	2,466,393	2,451,285	15,108	0.61%
15	2,440,627	2,410,049	30,578	1.25%
16	2,588,996	2,612,666	-23,670	-0.91%
17	2,433,853	2,492,074	-58,221	-2.39%
18	2,372,806	2,410,872	-38,066	-1.60%
19	2,236,508	2,216,867	19,641	0.88%
20	2,151,011	2,095,233	55,778	2.59%
21	9,967,211	9,884,206	83,005	0.83%
22	8,392,769	8,450,959	-58,190	-0.69%
23	13,288,379	13,137,813	150,566	1.13%
24	9,870,199	9,955,658	-85,459	-0.87%
25	16,755,560	16,817,353	-61,793	-0.37%
26	7,811,626	7,798,113	13,513	0.17%
27	7,104,712	7,066,359	38,353	0.54%
28	1,876,561	1,877,722	-1,161	-0.06%
29	348,256	349,122	-866	-0.25%
30	205,124	204,920	204	0.10%

**1999 STATISTICS OF INCOME PUBLIC USE TAX FILE**

Codes & Values C3	1999 Full SOI Sample	1999 Public-Use Sample	Full Sample less Public-Use Sample	
			Total	Percent
4	1,381,100	1,349,898	31,202	2.26%
5	2,765,914	2,791,531	-25,617	-0.93%
6	5,968,478	5,928,346	40,132	0.67%
7	7,293,151	7,182,473	110,678	1.52%
8	6,348,983	6,312,526	36,457	0.57%
9	5,914,499	5,860,092	54,407	0.92%
10	6,715,858	6,578,149	137,709	2.05%
11	6,856,562	6,883,723	-27,161	-0.40%
12	6,399,311	6,358,347	40,964	0.64%
13	6,201,719	6,183,086	18,633	0.30%
14	5,450,948	5,530,995	-80,047	-1.47%
15	5,473,976	5,450,011	23,965	0.44%
16	6,313,078	6,416,473	-103,395	-1.64%
17	7,125,834	7,260,059	-134,225	-1.88%
18	6,382,027	6,495,342	-113,315	-1.78%
19	6,642,059	6,629,968	12,091	0.18%
20	5,598,061	5,652,896	-54,835	-0.98%
21	3,805,420	3,698,136	107,284	2.82%
22	2,846,447	2,806,958	39,489	1.39%
23	2,397,858	2,406,685	-8,827	-0.37%
24	3,290,599	3,296,979	-6,380	-0.19%
25	3,207,105	3,297,087	-89,982	-2.81%
26	2,876,173	2,859,018	17,155	0.60%
27	2,105,802	2,123,628	-17,826	-0.85%
28	817,814	828,035	-10,221	-1.25%
29	467,371	472,105	-4,734	-1.01%
30	262,370	247,755	14,615	5.57%
31	270,064	245,472	24,592	9.11%
32	323,780	336,345	-12,565	-3.88%
33	292,019	300,617	-8,598	-2.94%
34	371,327	337,161	34,166	9.20%
35	472,735	520,725	-47,990	-10.15%
36	600,921	619,004	-18,083	-3.01%
37	441,828	444,739	-2,911	-0.66%
38	366,697	385,360	-18,663	-5.09%
39	192,424	180,813	11,611	6.03%
40	175,823	166,334	9,489	5.40%
41	194,429	170,663	23,766	12.22%
42	130,189	140,599	-10,410	-8.00%
43	234,598	244,430	-9,832	-4.19%
44	356,054	355,717	337	0.09%
45	610,632	606,082	4,550	0.75%
46	438,209	436,970	1,239	0.28%
47	181,105	150,049	31,056	17.15%
48	119,204	116,626	2,578	2.16%
49	114,003	119,989	-5,986	-5.25%
50	123,602	121,528	2,074	1.68%
51	87,979	96,872	-8,893	-10.11%
52	69,006	78,794	-9,788	-14.18%

**1999 STATISTICS OF INCOME PUBLIC USE TAX FILE**

Codes & Values C4	1999 Full SOI Sample	1999 Public-Use Sample	Full Sample less Public-Use Sample	
			Total	Percent
0	115,540,390	115,421,504	118,886	0.10%
1	11,534,756	11,653,683	-118,927	-1.03%

C5

0	91,579,825	91,747,254	-167,429	-0.18%
1	35,495,320	35,327,932	167,388	0.47%

C6

0	110,826,322	110,843,100	-16,778	-0.02%
1	7,920,000	7,920,409	-409	-0.01%
2	8,328,822	8,311,677	17,145	0.21%

C7

0	108,768,738	108,748,292	20,446	0.02%
1	11,494,005	11,528,457	-34,452	-0.30%
2	6,812,403	6,798,438	13,965	0.20%

C8

1	40,244,305	40,107,015	137,290	0.34%
2	85,755,366	85,865,157	-109,791	-0.13%
3	1,075,474	1,103,014	-27,540	-2.56%

C9

1991	6,688	4,522	2,166	32.39%
1992	11,753	9,667	2,086	17.75%
1993	21,634	17,693	3,941	18.22%
1994	50,464	47,941	2,523	5.00%
1995	76,245	71,874	4,371	5.73%
1996	202,839	190,588	12,251	6.04%
1997	594,004	607,632	-13,628	-2.29%
1998	1,938,011	1,904,533	33,478	1.73%
1999	124,164,468	124,214,683	-50,215	-0.04%
2000	8,069	6,050	2,019	25.02%

**1999 STATISTICS OF INCOME PUBLIC USE TAX FILE**

Codes & Values	1999 Full SOI Sample	1999 Public-Use Sample	Full Sample less Public-Use Sample	
			Total	Percent
<b>C10</b>				
1	688	803	-115	-16.72%
2	7,463	5,472	1,991	26.68%
3	241	256	-15	-6.22%
4	49	48	1	2.04%
5	965	1,217	-252	-26.11%
6	827	872	-45	-5.44%
7	16	17	-1	-6.25%
8	352	376	-24	-6.82%
9	44	48	-4	-9.09%
10	42	40	2	4.76%
11	5	3	2	40.00%
12	127,064,452	127,066,034	-1,582	0.00%

<b>C11</b>				
0	120,228,800	120,240,894	-12,094	-0.01%
1	4,484,969	4,428,508	56,461	1.26%
2	2,271,625	2,319,762	-48,137	-2.12%
3	83,154	80,631	2,523	3.03%
4	5,857	4,601	1,256	21.44%
5	728	792	-64	-8.79%
6	11		11	100.00%

<b>C12</b>				
0	126,759,200	126,758,625	575	0.00%
1	289,697	291,747	-2,050	-0.71%
2	26,248	24,814	1,434	5.46%

<b>C13</b>				
0	126,718,142	126,708,478	9,664	0.01%
1	357,003	366,709	-9,706	-2.72%

## 1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

Codes & Values	1999 Full SOI Sample	1999 Public-Use Sample			
<b>C14</b>					
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0	122,862,333	122,839,043	23,290		0.02%
1	4,212,812	4,236,144	-23,332		-0.55%
<b>C15</b>					
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0	123,844,267	123,826,707	17,560		0.01%
1	3,230,878	3,248,479	-17,601		-0.54%
<b>C16</b>					
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0	125,499,974	125,513,346	-13,372		-0.01%
1	1,080,106	1,063,106	17,000		1.57%
2	495,065	498,735	-3,670		-0.74%
<b>C17</b>					
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1	56,927,117	56,981,161	-54,044		-0.09%
2	49,900,030	49,732,503	167,527		0.34%
3	2,360,012	2,393,937	-33,925		-1.44%
4	17,781,482	17,890,269	-108,787		-0.61%
5	80,870	77,316	3,554		4.39%
6	25,634		25,634		100.00%
<b>C18</b>					
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0	121,879,536	121,894,559	-15,023		-0.01%
1	5,195,609	5,180,628	14,981		0.29%
<b>C19</b>					
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0	56,401,833	56,737,734	-335,901		-0.60%
1	69,250,018	68,921,341	328,677		0.47%
2	294,619	284,240	10,379		3.52%
3	20,788	8,947	11,841		56.96%
4	625,773	654,642	-28,869		-4.61%
6	482,114	468,284	13,830		2.87%



**1999 STATISTICS OF INCOME PUBLIC USE TAX FILE**

Codes & Values	1999 Full SOI Sample	1999 Public-Use Sample	Full Sample less Public-Use Sample	
			Total	Percent
<b>C20</b>				
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1	125,887,513	125,887,540	-27	0.00%
2	1,187,630	1,187,646	-16	0.00%

<b>C21</b>				
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0	449,990	2,888,681	-2,438,691	-541.94%
1	34,750,599	34,058,632	691,967	1.99%
2	35,337,375	34,773,583	563,792	1.60%
3	28,593,992	27,884,577	709,415	2.48%
4	27,943,188	27,469,714	473,474	1.69%

<b>C22</b>				
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0	89,822,080	89,843,249	-21,169	-0.02%
1	37,253,065	37,231,937	21,128	0.06%

<b>C23</b>				
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0	107,930,254	107,958,477	-28,223	-0.03%
1	17,078,749	17,041,753	36,996	0.22%
2	1,569,762	1,571,781	-2,019	-0.13%
3	320,774	330,981	-10,207	-3.18%
4	175,607	172,194	3,413	1.94%

<b>C24</b>				
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0	111,637,470	111,653,382	-15,912	-0.01%
1	15,437,676	15,421,805	15,871	0.10%

<b>C25</b>				
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0	127,038,185	127,038,530	-345	0.00%
2	36,960	36,657	303	0.82%

## 1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

Codes & Values C26	1999 Full SOI Sample	1999 Public-Use Sample	Full Sample less Public-Use Sample	
			Total	Percent
0	0	2,463,597	-2,463,597	
1	1,938,439	1,897,613	40,826	2.11%
2	298,057	276,320	21,737	7.29%
3	2,157,922	2,118,864	39,058	1.81%
4	1,079,175	1,021,241	57,934	5.37%
5	14,694,090	14,298,851	395,239	2.69%
6	1,935,148	1,994,735	-59,587	-3.08%
7	1,607,862	1,555,511	52,351	3.26%
8	349,579	357,028	-7,449	-2.13%
9	337,438	318,883	18,555	5.50%
10	7,283,370	7,150,245	133,125	1.83%
11	3,681,765	3,613,966	67,799	1.84%
12	541,883	561,950	-20,067	-3.70%
13	568,204	599,021	-30,817	-5.42%
14	5,756,380	5,509,997	246,383	4.28%
15	2,779,806	2,691,687	88,119	3.17%
16	1,390,106	1,406,476	-16,370	-1.18%
17	1,209,486	1,188,835	20,651	1.71%
18	1,758,847	1,768,661	-9,814	-0.56%
19	1,764,392	1,679,794	84,598	4.79%
20	550,123	518,445	31,678	5.76%
21	2,486,756	2,447,687	39,069	1.57%
22	3,022,575	2,972,141	50,434	1.67%
23	4,532,783	4,522,950	9,833	0.22%
24	2,389,909	2,372,482	17,427	0.73%
25	1,103,520	1,086,502	17,018	1.54%
26	2,426,939	2,361,750	65,189	2.69%
27	444,960	435,268	9,692	2.18%
28	817,903	822,626	-4,723	-0.58%
29	928,662	843,060	85,602	9.22%
30	629,293	605,258	24,035	3.82%
31	3,989,120	3,806,895	182,225	4.57%
32	662,601	660,033	2,568	0.39%
33	8,448,061	8,309,237	138,824	1.64%
34	3,417,733	3,361,570	56,163	1.64%
35	253,104	246,842	6,262	2.47%
36	5,423,959	5,311,755	112,204	2.07%
37	1,462,482	1,493,391	-30,909	-2.11%
38	1,552,772	1,507,196	45,576	2.94%
39	5,744,747	5,661,953	82,794	1.44%
40	492,689	478,380	14,309	2.90%
41	1,840,799	1,873,521	-32,722	-1.78%
42	365,017	360,399	4,618	1.27%
43	2,582,709	2,575,676	7,033	0.27%
44	8,872,229	8,625,567	246,662	2.78%
45	918,622	930,914	-12,292	-1.34%
46	309,388	316,108	-6,720	-2.17%
47	3,268,035	3,242,730	25,305	0.77%
48	2,771,757	2,750,173	21,584	0.78%
49	744,188	708,020	36,168	4.86%
50	2,571,262	2,474,972	96,290	3.74%
51	223,119	221,561	1,558	0.70%
52	245,391	696,849	-451,458	-183.97%
53	175,429		175,429	100.00%
54	274,561		274,561	100.00%

**1999 STATISTICS OF INCOME PUBLIC USE TAX FILE**

Codes & Values C27	1999 Full SOI Sample	1999 Public-Use Sample	Full Sample less Public-Use Sample	
			Total	Percent
0	74,165,814	74,127,301	38,513	0.05%
1	26,961,302	27,063,785	-102,483	-0.38%
2	20,752,420	20,703,473	48,947	0.24%
3	5,195,609	5,180,628	14,981	0.29%

**C28**

0	24,142,232	24,105,009	37,223	0.15%
1	83,931,738	83,892,670	39,068	0.05%
2	34,743	34,502	241	0.69%
3	101,512	106,066	-4,554	-4.49%
4	74,201	79,286	-5,085	-6.85%
5	117,707	120,759	-3,052	-2.59%
6	175,719	170,796	4,923	2.80%
7	17,950,815	18,016,143	-65,328	-0.36%
8	500,723	502,607	-1,884	-0.38%
9	45,757	47,349	-1,592	-3.48%

**C29**

0	126,713,960	126,734,479	-20,519	-0.02%
1	359,118	340,707	18,411	5.13%
2	2,067		2,067	100.00%

**C30**

0	11,541,383	11,664,239	-122,856	-1.06%
1	115,533,762	115,410,948	122,814	0.11%

**C31**

0	77,152,232	77,349,161	-196,929	-0.26%
1	49,922,913	49,726,025	196,888	0.39%

1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

Codes & Values C32	1999 Full SOI Sample	1999 Public-Use Sample	Full Sample less Public-Use Sample	
			Total	Percent
0	83,619,180	83,698,768	-79,588	-0.10%
1	19,781,733	19,696,452	85,281	0.43%
2	16,423,647	16,432,665	-9,018	-0.05%
3	5,471,165	5,578,368	-107,203	-1.96%
4	1,311,126	1,202,813	108,313	8.26%
5	331,847	327,469	4,378	1.32%
6	89,368	94,059	-4,691	-5.25%
7	31,865	30,436	1,429	4.48%
8	11,560	9,182	2,378	20.57%
9	1,200	1,392	-192	-16.00%
10	2,242	3,415	-1,173	-52.32%
11	169	169	0	0.00%
12	41		41	100.00%

C33

0	126,280,225	126,295,211	-14,986	-0.01%
1	586,848	570,341	16,507	2.81%
2	154,192	147,838	6,354	4.12%
3	39,536	45,293	-5,757	-14.56%
4	10,305	13,140	-2,835	-27.51%
5	4,038	3,360	678	16.79%
6	1	3	-2	-200.00%

C34

0	124,712,367	124,564,215	148,152	0.12%
1	1,785,754	1,894,156	-108,402	-6.07%
2	464,292	508,010	-43,718	-9.42%
3	88,165	86,794	1,371	1.56%
4	15,263	10,598	4,665	30.56%
5	7,280	8,081	-801	-11.00%
6	2,025	3,333	-1,308	-64.59%

C35

0	125,156,865	125,114,260	42,605	0.03%
1	1,638,289	1,649,727	-11,438	-0.70%
2	275,470	308,430	-32,960	-11.97%
3	4,160	2,384	1,776	42.69%
4	361	386	-25	-6.93%

**1999 STATISTICS OF INCOME PUBLIC USE TAX FILE**

Codes & Values C36	1999 Full SOI Sample	1999 Public-Use Sample	Full Sample less Public-Use Sample	
			Total	Percent
0	11,539,368	11,664,239	-124,871	-1.08%
1	46,386,412	46,260,607	125,805	0.27%
2	33,694,748	33,772,568	-77,820	-0.23%
3	16,203,435	16,045,092	158,343	0.98%
4	12,583,371	12,693,363	-109,992	-0.87%
5	4,812,807	4,913,525	-100,718	-2.09%
6	1,331,106	1,184,853	146,253	10.99%
7	377,845	391,581	-13,736	-3.64%
8	95,210	99,594	-4,384	-4.60%
9	34,633	33,660	973	2.81%
10	12,557	11,130	1,427	11.36%
11	1,200	1,392	-192	-16.00%
12	2242	3415	-1,173	-52.32%
13	169	169	0	0.00%
14	41		41	100.00%

**C37**

0	127,025,104	127,028,492	-3,388	0.00%
1	50,041	46,694	3,347	6.69%

**C38**

0	126,483,655	126,489,402	-5,747	0.00%
1	591,491	585,785	5,706	0.96%

## 1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

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

	1999 Full SOI Individual Sample	1999 Public Use Sample	Full Sample less Public Use	
F 1	4,132,473,458,768	4,141,017,861,535	(8,544,402,767)	-0.21%
F 2	175,675,236,102	172,919,746,726	2,755,489,376	1.57%
F 3	52,513,007,101	53,314,860,695	(801,853,594)	-1.53%
F 4	132,465,521,984	130,702,749,497	1,762,772,487	1.33%
F 5	17,976,204,158	17,911,046,776	65,157,382	0.36%
F 6	5,455,497,244	5,067,318,518	388,178,726	7.12%
F 7	208,414,067,407	208,122,012,050	292,055,357	0.14%
F 8	530,795,936,497	522,017,741,547	8,778,194,950	1.65%
F 9	11,962,179,753	12,553,330,327	(591,150,574)	-4.94%
F 10	(1,712,291,731)	(1,853,750,383)	141,458,652	-8.26%
F 11	87,140,912,288	85,581,669,395	1,559,242,893	1.79%
F 12	508,236,874,724	508,957,144,086	(720,269,362)	-0.14%
F 13	304,310,714,423	304,726,871,712	(416,157,289)	-0.14%
F 14	246,591,400,474	245,781,355,906	810,044,568	0.33%
F 15	(6,242,916,466)	(6,095,400,561)	(147,515,905)	2.36%
F 16	17,530,779,194	17,286,115,463	244,663,731	1.40%
F 17	163,232,494,093	161,290,121,792	1,942,372,301	1.19%
F 18	75,078,975,890	74,075,959,884	1,003,016,006	1.34%
F 22	7,883,438,148	8,028,436,718	(144,998,570)	-1.84%
F 24	2,230,965,126	2,099,649,097	131,316,029	5.89%
F 25	16,689,650,202	16,636,259,349	53,390,853	0.32%
F 26	6,755,070,672	6,764,534,505	(9,463,833)	-0.14%
F 27	11,928,241,755	11,935,550,847	(7,309,092)	-0.06%
F 28	236,115,215	232,230,484	3,884,731	1.65%
F 29	7,247,918,726	4,993,858,816	2,254,059,910	31.10%
F 33	5,855,467,909,319	5,845,657,021,206	9,810,888,113	0.17%
F 34	1,215,468,434,977	1,213,794,433,364	1,674,001,613	0.14%
F 35	669,241,316,956	668,712,138,747	529,178,209	0.08%
F 36	4,136,119,713,895	4,127,945,913,279	8,173,800,616	0.20%
F 37	906,345,753,841	904,530,129,305	1,815,624,536	0.20%
F 38	976,040,949,429	973,080,701,964	2,960,247,465	0.30%
F 39	906,811,754,812	905,021,845,128	1,789,909,684	0.20%
F 40	3,686,118,549,593	3,684,144,366,924	1,974,182,669	0.05%
F 41	1,998,806,784,538	1,995,826,704,112	2,980,080,426	0.15%
F 42	819,243,089,924	818,679,116,991	563,972,933	0.07%
F 43	35,892,343,793	35,968,005,363	(75,661,570)	-0.21%
F 44	2,675,146,666	2,686,094,553	(10,947,887)	-0.41%
F 45	33,629,003	34,862,155	(1,233,152)	-3.67%
F 46	4,941,010,261	4,925,542,677	15,467,584	0.31%
F 47	783,919,946	762,988,391	20,931,555	2.67%
F 48	373,044,669	399,552,969	(26,508,300)	-7.11%
F 49	996,460,894	989,249,948	7,210,946	0.72%
F 50	877,401,488,967	875,474,682,586	1,926,806,381	0.22%

## 1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

	1999 Full SOI Individual Sample	1999 Public Use Sample	Full Sample less Public Use	
F 51	870,919,411,020	869,053,248,319	1,866,162,701	0.21%
F 52	33,372,364,721	33,265,992,791	106,371,930	0.32%
F 53	6,477,696,601	6,419,673,429	58,023,172	0.90%
F 54	215,698,739	193,518,973	22,179,766	10.28%
F 55	29,477,206	33,668,985	(4,191,779)	-14.22%
F 56	3,074,824,838	3,053,966,199	20,858,639	0.68%
F 57	912,463,971,046	910,452,276,334	2,011,694,712	0.22%
F 58	695,526,979,884	697,041,650,345	(1,514,670,461)	-0.22%
F 59	196,915,945,700	195,435,450,076	1,480,495,624	0.75%
F 60	249,931,036,274	248,521,575,696	1,409,460,578	0.56%
F 61	1,918,065,167	1,926,145,384	(8,080,217)	-0.42%
F 62	2,378,860,092	2,305,806,208	73,053,884	3.07%
F 63	27,604,181,534	27,656,168,595	(51,987,061)	-0.19%
F 64	53,984,319,183	52,429,209,818	1,555,109,365	2.88%
F 65	1,712,649,193	1,724,661,813	(12,012,620)	-0.70%
F 66	95,029,073	95,687,045	(657,972)	-0.69%
F 67	151,723,157	209,191,639	(57,468,482)	-37.88%
F 68	948,386,646,190	946,935,704,756	1,450,941,434	0.15%
F 69	(62,957,673,102)	(63,587,963,402)	630,290,300	-1.00%
F 70	26,535,550,719	26,232,902,579	302,648,140	1.14%
F 71	1,149,865,447	1,141,453,018	8,412,429	0.73%
F 72	53,885,105,735	53,870,006,375	15,099,360	0.03%
F 73	35,375,997,524	35,202,360,886	173,636,638	0.49%
F 74	169,162,512,394	169,449,195,140	(286,682,746)	-0.17%
F 75	86,650,533,988	86,029,511,315	621,022,673	0.72%
F 82	291,552,907,168	291,146,818,208	406,088,960	0.14%
F 83	88,276,422,360	88,103,836,745	172,585,615	0.20%
F 84	38,286,580,235	36,434,060,866	1,852,519,369	4.84%
F 86	125,798,547,795	123,781,765,472	2,016,782,323	1.60%
F 87	44,730,273,707	45,085,453,560	(355,179,853)	-0.79%
F 88	45,804,927,227	46,215,378,248	(410,451,021)	-0.90%
F 89	3,562,062,893	3,551,780,693	10,282,200	0.29%
F 90	66,231,861,714	66,643,222,497	(411,360,783)	-0.62%
F 91	1,324,841,303	1,336,019,764	(11,178,461)	-0.84%
F 94	31,965,546,960	31,742,015,261	223,531,699	0.70%
F 96	963,819,240,975	951,823,106,048	11,996,134,927	1.24%
F 97	378,761,382,750	369,399,652,472	9,361,730,278	2.47%
F 100	40,743,832,321	40,627,126,303	116,706,018	0.29%

## 1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

	1999 Full SOI Individual Sample	1999 Public Use Sample	Full Sample less Public Use	
F 101	11,223,763,682	11,255,989,926	(32,226,244)	-0.29%
F 102	30,625,966,094	30,771,598,848	(145,632,754)	-0.48%
F 103	13,171,644,408	13,198,786,170	(27,141,762)	-0.21%
F 104	4,705,347,616	4,671,586,146	33,761,470	0.72%
F 105	6,392,722,059	6,371,329,019	21,393,040	0.33%
F 106	9,937,859,722	9,954,660,372	(16,800,650)	-0.17%
F 107	22,950,984,671	22,933,030,565	17,954,106	0.08%
F 108	61,153,674,039	61,145,909,448	7,764,591	0.01%
F 109	385,886,739,471	384,878,939,316	1,007,800,155	0.26%
F 111	7,231,644,832	43,607,978,634	(36,376,333,802)	-503.02%
F 114	102,775,284,813	101,452,435,368	1,322,849,445	1.29%
F 115	(43,493,585,337)	(42,907,344,757)	(586,240,580)	1.35%
F 116	47,511,108,165	47,016,906,196	494,201,969	1.04%
F 117	431,732,358,109	469,283,827,247	(37,551,469,138)	-8.70%
F 118	12,875,685,459	12,762,436,100	113,249,359	0.88%
F 120	173,896,887,237	173,624,767,643	272,119,594	0.16%
F 121	8,372,222,504	7,793,458,125	578,764,379	6.91%
F 122	42,975,046,815	43,027,661,742	(52,614,927)	-0.12%
F 123	5,160,814,450	5,268,184,092	(107,369,642)	-2.08%
F 124	700,162,483	670,410,659	29,751,824	4.25%
F 125	33,380,921,666	33,395,143,083	(14,221,417)	-0.04%
F 126	15,118,259,524	15,170,500,659	(52,241,135)	-0.35%
F 127	6,350,527,160	5,894,451,237	456,075,923	7.18%
F 128	29,449,650,360	29,549,554,858	(99,904,498)	-0.34%
F 130	55,678,290,066	55,324,167,528	354,122,538	0.64%
F 131	33,386,968,200	33,493,045,554	(106,077,354)	-0.32%
F 132	35,492,504,339	35,368,516,485	123,987,854	0.35%
F 133	89,853,738,161	89,786,866,929	66,871,232	0.07%
F 134	11,340,828,002	11,156,361,904	184,466,098	1.63%
F 135	27,492,007,780	26,911,000,517	581,007,263	2.11%
F 136	1,409,223,137	1,366,228,687	42,994,450	3.05%
F 137	25,123,375,527	24,771,009,600	352,365,927	1.40%
F 138	150,957,220,475	149,576,642,060	1,380,578,415	0.91%
F 139	3,432,527,554	3,318,501,798	114,025,756	3.32%
F 140	40,946,407,931	40,002,617,715	943,790,216	2.30%
F 141	211,071,962,722	211,060,664,937	11,297,785	0.01%
F 142	5,733,881,379	5,688,232,460	45,648,919	0.80%
F 143	11,205,667,376	10,708,125,831	497,541,545	4.44%
F 144	1,321,955,965	825,246,334	496,709,631	37.57%
F 145	3,375,793,100	3,006,066,805	369,726,295	10.95%
F 146	198,262,765,511	197,682,603,247	580,162,264	0.29%
F 147	29,901,128,812	29,537,522,148	363,606,664	1.22%
F 148	13,694,979,562	13,796,511,847	(101,532,285)	-0.74%
F 149	178,893,184,241	61,663,436,477	117,229,747,764	65.53%
F 150	13,522,570,726	13,609,065,167	(86,494,441)	-0.64%



## 1999 STATISTICS OF INCOME PUBLIC USE TAX FILE

	1999 Full SOI Individual Sample	1999 Public Use Sample	Full Sample less Public Use	
F 151	191,247,674	188,908,096	2,339,578	1.22%
F 152	32,196,911	31,331,144	865,767	2.69%
F 153	6,410,518	4,743,247	1,667,271	26.01%
F 154	124,706,142	123,593,674	1,112,468	0.89%
F 155	453,490,987	437,958,947	15,532,040	3.42%
F 156	9,146,962,426	9,477,804,314	(330,841,888)	-3.62%
F 157	17,859,744,042	17,508,774,581	350,969,461	1.97%
F 158	1,851,282,628	1,784,419,867	66,862,761	3.61%
F 159	36,698,439	35,110,778	1,587,661	4.33%
F 160	83,367,168,399	83,359,041,600	8,126,799	0.01%
F 161	18,251,486,762	19,442,431,866	(1,190,945,104)	-6.53%
F 163	91,126,166,228	90,073,792,984	1,052,373,244	1.15%
F 164	890,836,550,396	885,138,889,969	5,697,660,427	0.64%
F 165	3,863,111,201	3,897,906,477	(34,795,276)	-0.90%
F 166	45,292,075,002	44,944,652,268	347,422,734	0.77%
F 167	25,519,706,865	25,245,215,161	274,491,704	1.08%
F 168	21,067,936,758	20,909,209,541	158,727,217	0.75%
F 171	3,725,957,630	3,755,155,535	(29,197,905)	-0.78%
F 181	14,017,138,800	13,224,214,520	792,924,280	5.66%
F 182	338,640,141,816	338,209,933,769	430,208,047	0.13%
F 183	3,823,186,976	3,830,457,193	(7,270,217)	-0.19%
F 184	80,025,932,568	78,822,744,996	1,203,187,572	1.50%
F 185	2,323,261,523	2,287,659,638	35,601,885	1.53%
F 186	456,119,283	435,754,230	20,365,053	4.46%
F 187	271,696,271,410	266,928,881,940	4,767,389,470	1.75%
F 188	7,820,016,956	7,976,803,895	(156,786,939)	-2.00%
F 189	320,391,962,862	275,694,557,655	44,697,405,207	13.95%
F 191	797,481,118,580	791,412,958,803	6,068,159,777	0.76%
F 192	2,254,531,167	2,291,525,131	(36,993,964)	-1.64%
F 193	19,398,624,517	19,404,106,362	(5,481,845)	-0.03%
F 194	4,037,379,148	4,105,433,530	(68,054,382)	-1.69%
F 195	1,718,240,906	1,740,209,183	(21,968,277)	-1.28%
F 196	4,772,442,671	4,839,464,520	(67,021,849)	-1.40%
F 197	812,403,874	820,821,243	(8,417,369)	-1.04%
F 198	2,751,569,099	2,683,656,238	67,912,861	2.47%
F 199	3,571,348	3,651,192	(79,844)	-2.24%

**1999 NONPUBLIC USE TAX FILE**

1999 FEDERAL TAX FORMS (with element numbers referenced)

1999 NON-PUBLIC USE TAX FILE

**FIELD NUMBERS**

Field Numbers presented on the tax forms and schedules lines can be used to cross reference to the Core Record Layout. An example of this is line 7 on the Form 1040 which has a field number of 1.

7 Wages, salaries, tips, etc.----- 1

On the Core Record Layout it would appear as "1" to the left of the Salaries and Wages line. See example below.

-- Record Layout --

- 1. SALARIES AND WAGES
- 2. TAXABLE INTEREST INCOME
- 3. TAX-EXEMPT INTEREST INCOME

Another example, Line 8a, Taxable Interest Income, on the Form 1040 (see below) has a field number of 2. This field number is cross referenced to the Taxable Interest Income line on the 1999 Core Record Layout, which contains the number 2 to the left of the line (see above).

8a Taxable Interest Income ----- 2

For the year Jan. 1–Dec. 31, 1999, or other tax year beginning , 1999, ending OMB No. 1545-0074

Label

(See instructions on page 18.)

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

Presidential Election Campaign (See page 18.)

Form with fields for name, social security number, address, and apartment number.

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

Table with columns Yes, No and a note about checking 'Yes'.

Filing Status

Check only one box.

- 1 Single
2 Married filing joint return (even if only one had income)
3 Married filing separate return. Enter spouse's social security no. above and full name here.
4 Head of household (with qualifying person). (See page 18.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 Qualifying widow(er) with dependent child (year spouse died 19 ). (See page 18.)

Exemptions

If more than six dependents, see page 19.

Form with sections 6a, b, c, and d for exemptions, including a table for dependents.

Income

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

If you did not get a W-2, see page 20.

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

Main income section with lines 7 through 22 for various income types and taxable amounts.

Adjusted Gross Income

Adjusted Gross Income section with lines 23 through 33 for deductions and final adjusted gross income.

Tax and Credits

Standard Deduction for Most People

Single: \$4,300
Head of household: \$6,350
Married filing jointly or Qualifying widow(er): \$7,200
Married filing separately: \$3,600

34 Amount from line 33 (adjusted gross income)
35a Check if: You were 65 or older, Blind; Spouse was 65 or older, Blind.
36 Enter your itemized deductions from Schedule A, line 28, OR standard deduction
37 Subtract line 36 from line 34
38 If line 34 is \$94,975 or less, multiply \$2,750 by the total number of exemptions claimed on line 6d.
39 Taxable income. Subtract line 38 from line 37.
40 Tax (see page 31). Check if any tax is from a Form(s) 8814 b Form 4972
41 Credit for child and dependent care expenses. Attach Form 2441
42 Credit for the elderly or the disabled. Attach Schedule R
43 Child tax credit (see page 33)
44 Education credits. Attach Form 8863
45 Adoption credit. Attach Form 8839
46 Foreign tax credit. Attach Form 1116 if required
47 Other. Check if from a Form 3800 b Form 8396 c Form 8801 d Form (specify)
48 Add lines 41 through 47. These are your total credits
49 Subtract line 48 from line 40. If line 48 is more than line 40, enter -0-

Other Taxes

50 Self-employment tax. Attach Schedule SE
51 Alternative minimum tax. Attach Form 6251
52 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137
53 Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required
54 Advance earned income credit payments from Form(s) W-2
55 Household employment taxes. Attach Schedule H
56 Add lines 49 through 55. This is your total tax

Payments

57 Federal income tax withheld from Forms W-2 and 1099
58 1999 estimated tax payments and amount applied from 1998 return
59a Earned income credit. Attach Sch. EIC if you have a qualifying child
b Nontaxable earned income: amount and type
60 Additional child tax credit. Attach Form 8812
61 Amount paid with request for extension to file (see page 48)
62 Excess social security and RRTA tax withheld (see page 48)
63 Other payments. Check if from a Form 2439 b Form 4136
64 Add lines 57, 58, 59a, and 60 through 63. These are your total payments

Refund

Have it directly deposited! See page 48 and fill in 66b, 66c, and 66d.

65 If line 64 is more than line 56, subtract line 56 from line 64. This is the amount you OVERPAID
66a Amount of line 65 you want REFUNDED TO YOU
b Routing number
c Type: Checking Savings
d Account number
67 Amount of line 65 you want APPLIED TO YOUR 2000 ESTIMATED TAX

Amount You Owe

68 If line 56 is more than line 64, subtract line 64 from line 56. This is the AMOUNT YOU OWE. For details on how to pay, see page 49
69 Estimated tax penalty. Also include on line 68

Sign Here

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

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature Date Your occupation Daytime telephone number (optional)
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) and address EIN ZIP code



# Worksheet **A**—Earned Income Credit (EIC)—Lines 59a and 59b

Keep for Your Records



**Before you begin:**

Be sure you are using the correct worksheet. **Do not** use this worksheet if you were self-employed or you are filing Schedule C or C-EZ as a statutory employee. Instead, use Worksheet B on page 43.

## Part 1

All Filers Using Worksheet A

1. Enter your total earned income from Step 8, Box D, on page 40. 1

2. Look up the amount on line 1 above in the EIC Table on pages 45–47 to find the credit. Enter the credit here. 2

If line 2 is zero, You cannot take the credit. Put “No” directly to the right of line 59a.

3. Enter your modified adjusted gross income from Step 6, Box A, on page 39. 3

4. Are the amounts on lines 3 and 1 the same?

**Yes.** Skip line 5; enter the amount from line 2 on line 6.

**No.** Go to line 5.

## Part 2

Filers Who Answered “No” on Line 4

5. Is the amount on line 3 less than:

- \$5,700 if you do not have a qualifying child, OR
- \$12,500 if you have one or more qualifying children?

**Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

**No.** Look up the amount on line 3 in the EIC Table on pages 45–47 to find the credit. Enter the credit here. 5

Look at the amounts on lines 5 and 2. Then, enter the **SMALLER** amount on line 6.

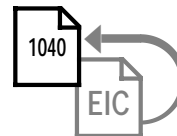
## Part 3

Your Earned Income Credit

6. **This is your earned income credit.** 6

**Reminder—**

- ✓ Be sure you entered the amount and the type of any nontaxable earned income (Step 7, Box B, on page 40) on Form 1040, line 59b.
- ✓ If you have a qualifying child, complete and attach Schedule EIC.



Enter this amount on Form 1040, line 59a.



If your 1997 or 1998 EIC was reduced or disallowed, see page 41 to find out if you must file Form 8862 to take the credit for 1999.

# Worksheet **B**—Earned Income Credit (EIC)—Lines 59a and 59b

Keep for Your Records



Use this worksheet if you were self-employed or you are filing Schedule C or C-EZ as a statutory employee.

- ✓ Complete the parts below (Parts 1–3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse’s amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

<b>Part 1</b>  <b>Self-Employed Filing Schedule SE</b>	<b>1a.</b> Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.	<b>1a</b>	
	<b>b.</b> Enter the amount from Schedule SE, Section B, line 4b, if any.	+ <b>1b</b>	
	<b>c.</b> Add lines 1a and 1b.	= <b>1c</b>	
	<b>d.</b> Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.	– <b>1d</b>	
	<b>e.</b> Subtract line 1d from 1c.	= <b>1e</b>	

<b>Part 2</b>  <b>Self-Employed NOT Filing Schedule SE</b>  <small>For example, your net earnings from self-employment were less than \$400.</small>	<b>2.</b> Do not include on these lines any statutory employee income or any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361.	
	<b>a.</b> Enter any net farm profit from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), line 15a.	<b>2a</b>
	<b>b.</b> Enter any net profit from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9.	+ <b>2b</b>
<b>c.</b> Add lines 2a and 2b.	= <b>2c</b>	

<b>Part 3</b>  <b>Statutory Employees Filing Schedule C or C-EZ</b>	<b>3.</b> Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.	<b>3</b>
---	--	----------

<b>Part 4</b>  <b>All Self-Employed and Statutory Employees</b>  <small>Note. If line 4d includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.</small>	<b>4a.</b> Add lines 1e, 2c, and 3.	<b>4a</b>	
	<b>b.</b> Enter your nontaxable earned income from Step 7, Box B, on page 40.	+ <b>4b</b>	
	<b>c.</b> Enter your taxable earned income from Step 7, Box C, on page 40.	+ <b>4c</b>	
	<b>d.</b> Add lines 4a, 4b, and 4c. <b>This is your total earned income.</b>	= <b>4d</b>	
	<b>5.</b> If you have: <ul style="list-style-type: none"> <li>• 2 or more qualifying children, is line 4d less than \$30,580?</li> <li>• 1 qualifying child, is line 4d less than \$26,928?</li> <li>• No qualifying children, is line 4d less than \$10,200?</li> </ul> <input type="checkbox"/> <b>Yes.</b> If you want the IRS to figure your credit, see page 40. <i>If you want to figure the credit yourself, enter the amount from line 4d on line 6 (page 44).</i>		
<input type="checkbox"/> <b>No.</b> You cannot take the credit. Put “No” directly to the right of line 59a.			

(Continued on page 44)

Worksheet **B**—Continued from page 43


Keep for Your Records

**Part 5**

**All Filers Using Worksheet B**

6. Enter your total earned income from Part 4, line 4d, on page 43. 6

7. Look up the amount on line 6 above in the EIC Table on pages 45–47 to find the credit. Enter the credit here. 7

If line 7 is zero,  You cannot take the credit. Put “No” directly to the right of line 59a.

8. Enter your modified adjusted gross income from Step 6, Box A, on page 39. 8

9. Are the amounts on lines 8 and 6 the same?  
 **Yes.** Skip line 10; enter the amount from line 7 on line 11.  
 **No.** Go to line 10.

10. Is the amount on line 8 less than:  
 • \$5,700 if you do not have a qualifying child, OR  
 • \$12,500 if you have one or more qualifying children?  
 **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.  
 **No.** Look up the amount on line 8 in the EIC Table on pages 45–47 to find the credit. Enter the credit here. 10  
 Look at the amounts on lines 10 and 7. Then, enter the **SMALLER** amount on line 11.

**Part 6**

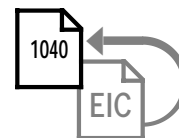
**Your Earned Income Credit**

11. **This is your earned income credit.** 11

**Reminder—**

- ✓ Be sure you entered the amount and the type of any nontaxable earned income (Step 7, Box B, on page 40) on Form 1040, line 59b.
- ✓ If you have a qualifying child, complete and attach Schedule EIC.

Enter this amount on Form 1040, line 59a.



If your 1997 or 1998 EIC was reduced or disallowed, see page 41 to find out if you must file Form 8862 to take the credit for 1999.



**Label**  
(See page 19.)

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

<b>L A B E L  H E R E</b>	Your first name and initial	Last name	Your social security number
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Home address (number and street). If you have a P.O. box, see page 20.		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 20.		

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

**Presidential Election Campaign Fund** (See page 20.)

Do you want \$3 to go to this fund?	Yes	No
If a joint return, does your spouse want \$3 to go to this fund?		

**Note.** Checking "Yes" will not change your tax or reduce your refund.

**Filing status**

Check only one box.

- 1  Single
- 2  Married filing joint return (even if only one had income)
- 3  Married filing separate return. Enter spouse's social security number above and full name here. ▶ \_\_\_\_\_
- 4  Head of household (with qualifying person). (See page 21.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ \_\_\_\_\_
- 5  Qualifying widow(er) with dependent child (year spouse died ▶ 19 \_\_\_\_). (See page 22.)

**Exemptions**

If more than seven dependents, see page 22.

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

b  **Spouse**

(1) First name		Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 23)
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

d Total number of exemptions claimed. Add numbers entered on lines above

**Income**

Attach Copy B of your 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 25.

Enclose, but do not staple, any payment.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7
8a	Taxable interest. Attach Schedule 1 if required.	8a
b	Tax-exempt interest. DO NOT include on line 8a.	8b
9	Ordinary dividends. Attach Schedule 1 if required.	9
10a	Total IRA distributions.	10a
10b	Taxable amount (see page 25).	10b
11a	Total pensions and annuities.	11a
11b	Taxable amount (see page 26).	11b
12	Unemployment compensation, qualified state tuition program earnings, and Alaska Permanent Fund dividends.	12
13a	Social security benefits.	13a
13b	Taxable amount (see page 28).	13b
14	Add lines 7 through 13b (far right column). This is your <b>total income</b> .	▶ 14
15	IRA deduction (see page 30).	15
16	Student loan interest deduction (see page 30).	16
17	Add lines 15 and 16. These are your <b>total adjustments</b> .	17
18	Subtract line 17 from line 14. This is your <b>adjusted gross income</b> .	▶ 18

<b>Taxable income</b>	<b>19</b>	Enter the amount from line 18.	19	
	<b>20a</b>	Check <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Blind } Enter number of boxes checked <input type="checkbox"/> if: <input type="checkbox"/> Spouse was 65 or older <input type="checkbox"/> Blind } <b>20a</b>		
	<b>b</b>	If you are married filing separately and your spouse itemizes deductions, see page 32 and check here . . . . . <b>20b</b>		<input type="checkbox"/>
	<b>21</b>	Enter the <b>standard deduction</b> for your filing status. <b>But</b> see page 33 if you checked any box on line 20a or 20b <b>OR</b> if someone can claim you as a dependent. <ul style="list-style-type: none"> <li>• Single—\$4,300 • Married filing jointly or Qualifying widow(er)—\$7,200</li> <li>• Head of household—\$6,350 • Married filing separately—\$3,600</li> </ul>	21	
	<b>22</b>	Subtract line 21 from line 19. If line 21 is more than line 19, enter -0-.	22	

<b>Tax, credits, and payments</b>	<b>23</b>	Multiply \$2,750 by the total number of exemptions claimed on line 6d.	23	
	<b>24</b>	Subtract line 23 from line 22. If line 23 is more than line 22, enter -0-. This is your <b>taxable income</b> .	24	
	<b>25</b>	Find the tax on the amount on line 24 (see page 34).	25	
	<b>26</b>	Credit for child and dependent care expenses. Attach Schedule 2.	26	
	<b>27</b>	Credit for the elderly or the disabled. Attach Schedule 3.	27	
	<b>28</b>	Child tax credit (see page 35).	28	
	<b>29</b>	Education credits. Attach Form 8863.	29	
	<b>30</b>	Adoption credit. Attach Form 8839.	30	
	<b>31</b>	Add lines 26 through 30. These are your <b>total credits</b> .	31	
	<b>32</b>	Subtract line 31 from line 25. If line 31 is more than line 25, enter -0-.	32	

<b>Refund</b>	<b>33</b>	Advance earned income credit payments from Form(s) W-2.	33	
	<b>34</b>	Add lines 32 and 33. This is your <b>total tax</b> .	34	
	<b>35</b>	Total Federal income tax withheld from Forms W-2 and 1099.	35	
	<b>36</b>	1999 estimated tax payments and amount applied from 1998 return.	36	
	<b>37a</b>	<b>Earned income credit.</b> Attach Schedule EIC if you have a qualifying child.	37a	

<b>Amount you owe</b>	<b>b</b>	Nontaxable earned income: amount <input type="text"/> and type <input type="text"/>		
	<b>38</b>	Additional child tax credit. Attach Form 8812.	38	
	<b>39</b>	Add lines 35, 36, 37a, and 38. These are your <b>total payments</b> .	39	

<b>Sign here</b>	<b>40</b>	If line 39 is more than line 34, subtract line 34 from line 39. This is the amount you <b>overpaid</b> .	40	
	<b>41a</b>	Amount of line 40 you want <b>refunded to you</b> .	41a	

Have it directly deposited! See page 47 and fill in 41b, 41c, and 41d.

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

**d** Account number

<b>Paid preparer's use only</b>	<b>42</b>	Amount of line 40 you want <b>applied to your 2000 estimated tax</b> .	42	
	<b>43</b>	If line 34 is more than line 39, subtract line 39 from line 34. This is the <b>amount you owe</b> . For details on how to pay, see page 48.	43	

**44** Estimated tax penalty (see page 48). 44

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 telephone number (optional) ( )
Spouse's signature. If joint return, BOTH must sign.	Date	Spouse's occupation	

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed) and address			EIN : ZIP code



Use the IRS label here

Form fields for name, address, and contact information.

Your social security number

SSN input boxes

Spouse's social security number

Spouse's SSN input boxes

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

Presidential Election Campaign (See page 12.)

Do you want \$3 to go to this fund? If a joint return, does your spouse want \$3 to go to this fund?

Yes/No boxes for election questions

Income Attach Copy B of Form(s) W-2 here. Enclose, but do not staple, any payment.

Income lines 1-6: Total wages, taxable interest, unemployment compensation, adjusted gross income, and taxable income.

Note. You must check Yes or No.

Dollars and Cents input boxes for income lines

Payments and tax

Lines 7-10: Federal income tax withheld, earned income credit, total payments, and tax.

Dollars and Cents input boxes for payments and tax

Refund

Have it directly deposited! See page 20 and fill in 11b, 11c, and 11d.

Line 11a: Refund calculation

Lines 11b-d: Routing number, type, and account number

Routing number and account number input boxes

Amount you owe

Line 12: Amount you owe calculation

Dollars and Cents input boxes for amount owed

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

Sign here

Signature and occupation fields for taxpayer and spouse

Keep copy for your records.

For Official Use Only

Official Use Only input boxes

Use this form if

- Your filing status is single or married filing jointly.
- You do not claim any dependents.
- You do not claim a student loan interest deduction (see page 8) or an education credit.
- You had **only** wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, qualified state tuition program earnings, or Alaska Permanent Fund dividends, and your taxable interest was not over \$400. **But** if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your W-2, you may not be able to use Form 1040EZ. See page 13. If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see page 14.
- You did not receive any advance earned income credit payments.
- You (and your spouse if married) were under 65 on January 1, 2000, and not blind at the end of 1999.
- Your taxable income (line 6) is less than \$50,000.

If you are not sure about your filing status, see page 11. If you have questions about dependents, use TeleTax topic 354 (see page 6). If you **cannot use this form**, use TeleTax topic 352 (see page 6).

Filling in your return

Enter your (and your spouse's if married) social security number on the front. Because this form is read by a machine, please print your numbers inside the boxes like this:

9	8	7	6	5	4	3	2	1	0
---	---	---	---	---	---	---	---	---	---

Do not type your numbers. Do not use dollar signs.

For tips on how to avoid common mistakes, see page 29.

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filling in the form. Also, see the booklet if you received a Form 1099-INT showing Federal income tax withheld or if Federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

**Remember**, you must report all wages, salaries, and tips even if you do not get a W-2 form from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for dependents who checked "Yes" on line 5

(keep a copy for your records)

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, use TeleTax topic 354 (see page 6).

A. Amount, if any, from line 1 on front	_____		
	+ 250.00	Enter total ▶	A. _____
B. Minimum standard deduction	_____		B. <u>700.00</u>
C. Enter the LARGER of line A or line B here	_____		C. _____
D. Maximum standard deduction. If <b>single</b> , enter 4,300.00; if <b>married</b> , enter 7,200.00	_____		D. _____
E. Enter the SMALLER of line C or line D here. This is your standard deduction	_____		E. _____
F. Exemption amount.		}	F. _____
• If single, enter 0.			
• If married and— —both you and your spouse can be claimed as dependents, enter 0. —only one of you can be claimed as a dependent, enter 2,750.00.			
G. Add lines E and F. Enter the total here and on line 5 on the front	_____		G. _____

If you checked "No" on line 5 because no one can claim you (or your spouse if married) as a dependent, enter on line 5 the amount shown below that applies to you.

- Single, enter 7,050.00. This is the total of your standard deduction (4,300.00) and your exemption (2,750.00).
- Married, enter 12,700.00. This is the total of your standard deduction (7,200.00), your exemption (2,750.00), and your spouse's exemption (2,750.00).

Mailing return

Mail your return by **April 17, 2000**. Use the envelope that came with your booklet. If you do not have that envelope, see page 32 for the address to use.

Paid preparer's use only

See page 21.

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 received during the tax year. This declaration is based on all information of which I have any knowledge.

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed) and address	EIN	ZIP code	



**SCHEDULES A&B**  
**(Form 1040)**

**Schedule A-Itemized Deductions**

OMB No. 1545-0074

(Schedule B is on back)

**1999**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	<b>1</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-1) . . . . .	<b>1</b>				
	<b>2</b>	Enter amount from Form 1040, line 34,   <b>2</b>					
	<b>3</b>	Multiply line 2 above by 7.5% (.075) . . . . .	<b>3</b>				
	<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .				<b>4</b>	
<b>Taxes You Paid</b> (See page A-2.)	<b>5</b>	State and local income taxes . . . . .	<b>5</b>				
	<b>6</b>	Real estate taxes (see page A-2) . . . . .	<b>6</b>				
	<b>7</b>	Personal property taxes . . . . .	<b>7</b>				
	<b>8</b>	Other taxes. List type and amount ▶ ..... .....	<b>8</b>				
	<b>9</b>	Add lines 5 through 8 . . . . .				<b>9</b>	
<b>Interest You Paid</b> (See page A-3.)	<b>10</b>	Home mortgage interest and points reported to you on Form 1098	<b>10</b>				
	<b>11</b>	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶ ..... .....	<b>11</b>				
	<b>12</b>	Points not reported to you on Form 1098. See page A-3 for special rules . . . . .	<b>12</b>				
	<b>13</b>	Investment interest. Attach Form 4952 if required. (See page A-3.) . . . . .	<b>13</b>				
<b>Note.</b> Personal interest is not deductible.	<b>14</b>	Add lines 10 through 13 . . . . .				<b>14</b>	
<b>Gifts to Charity</b> If you made a gift and got a benefit for it, see page A-4.	<b>15</b>	Gifts by cash or check. If you made any gift of \$250 or more, see page A-4 . . . . .	<b>15</b>				
	<b>16</b>	Other than by cash or check. If any gift of \$250 or more, see page A-4. You <b>MUST</b> attach Form 8283 if over \$500	<b>16</b>				
	<b>17</b>	Carryover from prior year . . . . .	<b>17</b>				
	<b>18</b>	Add lines 15 through 17 . . . . .				<b>18</b>	
<b>Casualty and Theft Losses</b>	<b>19</b>	Casualty or theft loss(es). Attach Form 4684. (See page A-5.) . . . . .				<b>19</b>	
<b>Job Expenses and Most Other Miscellaneous Deductions</b> (See page A-5 for expenses to deduct here.)	<b>20</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. You <b>MUST</b> attach Form 2106 or 2106-EZ if required. (See page A-5.) ▶ ..... .....	<b>20</b>				
	<b>21</b>	Tax preparation fees . . . . .	<b>21</b>				
	<b>22</b>	Other expenses—investment, safe deposit box, etc. List type and amount ▶ ..... .....	<b>22</b>				
	<b>23</b>	Add lines 20 through 22 . . . . .	<b>23</b>				
	<b>24</b>	Enter amount from Form 1040, line 34,   <b>24</b>					
	<b>25</b>	Multiply line 24 above by 2% (.02) . . . . .	<b>25</b>				
	<b>26</b>	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- . . . . .				<b>26</b>	
<b>Other Miscellaneous Deductions</b>	<b>27</b>	Other—from list on page A-6. List type and amount ▶ ..... .....				<b>27</b>	
<b>Total Itemized Deductions</b>	<b>28</b>	Is Form 1040, line 34, over \$126,600 (over \$63,300 if married filing separately)? <input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 36. } . ▶ <input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See page A-6 for the amount to enter. }				<b>28</b>	

- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see **Pub. 529**.

- Casualty and theft losses from property used in performing services as an employee from Form 4684, lines 32 and 38b, or Form 4797, line 18b(1).

- Deduction for repayment of amounts under a claim of right if \$3,000 or less.

## Other Miscellaneous Deductions

### Line 27

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

- Gambling losses, but only to the extent of gambling winnings reported on Form 1040, line 21.

- Casualty and theft losses from income-producing property from Form 4684, lines 32 and 38b, or Form 4797, line 18b(1).

- Federal estate tax on income in respect of a decedent.

- Amortizable bond premium on bonds acquired before October 23, 1986.

- Deduction for repayment of amounts under a claim of right if over \$3,000. See **Pub. 525** for details.

- Certain unrecovered investment in a pension.

- Impairment-related work expenses of a disabled person.

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

## Total Itemized Deductions

### Line 28

Use the worksheet below to figure the amount to enter on line 28 if the amount on Form 1040, line 34, is over \$126,600 if single, married filing jointly, head of household, or qualifying widow(er); \$63,300 if married filing separately.

### Itemized Deductions Worksheet—Line 28

Keep for Your Records



- Add the amounts on Schedule A, lines 4, 9, 14, 18, 19, 26, and 27 . . . . . **1.** \_\_\_\_\_
- Add the amounts on Schedule A, lines 4, 13, and 19, plus any gambling and casualty or theft losses included on line 27 . . . . . **2.** \_\_\_\_\_



Be sure your total gambling and casualty or theft losses are clearly identified on the dotted line next to line 27.

- Is the amount on line 2 less than the amount on line 1?
  - No.** Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 28.
  - Yes.** Subtract line 2 from line 1 . . . . . **3.** \_\_\_\_\_
- Multiply line 3 above by 80% (.80) . . . . . **4.** \_\_\_\_\_
- Enter the amount from Form 1040, line 34 . . . . . **5.** \_\_\_\_\_
- Enter: \$126,600 if single, married filing jointly, head of household, or qualifying widow(er); \$63,300 if married filing separately . . . . . **6.** \_\_\_\_\_
- Is the amount on line 6 less than the amount on line 5?
  - No.** Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 28.
  - Yes.** Subtract line 6 from line 5 . . . . . **7.** \_\_\_\_\_
- Multiply line 7 above by 3% (.03) . . . . . **8.** \_\_\_\_\_
- Enter the **smaller** of line 4 or line 8 . . . . . **9.** \_\_\_\_\_
- Total itemized deductions.** Subtract line 9 from line 1. Enter the result here and on Schedule A, line 28. . . . . **10.** \_\_\_\_\_

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**

(Sole Proprietorship)

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

OMB No. 1545-0074

**1999**

Attachment  
Sequence No. **09**

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

**A** Principal business or profession, including product or service (see page C-1) \_\_\_\_\_ **B** Enter code from pages C-8 & 9 \_\_\_\_\_

**C** Business name. If no separate business name, leave blank. \_\_\_\_\_ **D** Employer ID number (EIN), if any \_\_\_\_\_

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

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

**G** Did you "materially participate" in the operation of this business during 1999? If "No," see page C-2 for limit on losses  Yes  No

**H** If you started or acquired this business during 1999, check here

**Part I Income**

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

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

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

**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

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

OMB No. 1545-0074

**1999**

Attachment  
Sequence No. **12**

Name(s) shown on Form 1040

Your social security number

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-5)	(e) Cost or other basis (see page D-5)	(f) GAIN or (LOSS) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2 . . . . .			2		
3 <b>Total short-term sales price amounts.</b> Add column (d) of lines 1 and 2 . . . . .			3		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .					4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .					5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 1998 Capital Loss Carryover Worksheet . . . . .					6 ( )
7 <b>Net short-term capital gain or (loss).</b> 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-5)	(e) Cost or other basis (see page D-5)	(f) GAIN or (LOSS) Subtract (e) from (d)	(g) 28% RATE GAIN or (LOSS) * (see instr. below)
8						
9 Enter your long-term totals, if any, from Schedule D-1, line 9 . . . . .			9			
10 <b>Total long-term sales price amounts.</b> Add column (d) of lines 8 and 9 . . . . .			10			
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .					11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .					12	
13 Capital gain distributions. See page D-1 . . . . .					13	
14 Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 1998 Capital Loss Carryover Worksheet . . . . .					14 ( ) ( )	
15 Combine lines 8 through 14 in column (g) . . . . .					15	
16 <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f) ▶					16	

\* **28% Rate Gain or Loss** includes all "collectibles gains and losses" (as defined on page D-5) and up to 50% of the eligible gain on qualified small business stock (see page D-4).





**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

**1999**

Attachment  
Sequence No. **13**

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

Name(s) shown on return

Your social security number

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note: Report income and expenses from your business of renting personal property on **Schedule C** or **C-EZ** (see page E-1). Report farm rental income or loss from **Form 4835** on page 2, line 39.

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

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

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

Your social security number

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

Part II Income or Loss From Partnerships and S Corporations Note: If you report a loss from an at-risk activity, you MUST check either column (e) or (f) on line 27 to describe your investment in the activity. See page E-5. If you check column (f), you must attach Form 6198.

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

Table with 5 columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss from Schedule K-1, (j) Section 179 expense deduction from Form 4562, and (k) Nonpassive income from Schedule K-1. Includes rows for Totals and summary lines 29, 30, 31.

Part III Income or Loss From Estates and Trusts

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

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, and (f) Other income from Schedule K-1. Includes rows for Totals and summary lines 34, 35, 36.

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

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

Part V Summary

Summary table with 4 columns. Includes lines 39 (Net farm rental income or loss), 40 (TOTAL income or loss), 41 (Reconciliation of Farming and Fishing Income), and 42 (Reconciliation for Real Estate Professionals).



**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

OMB No. 1545-0074

**1999**

Attachment  
Sequence No. **17**

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

**Who Must File Schedule SE**

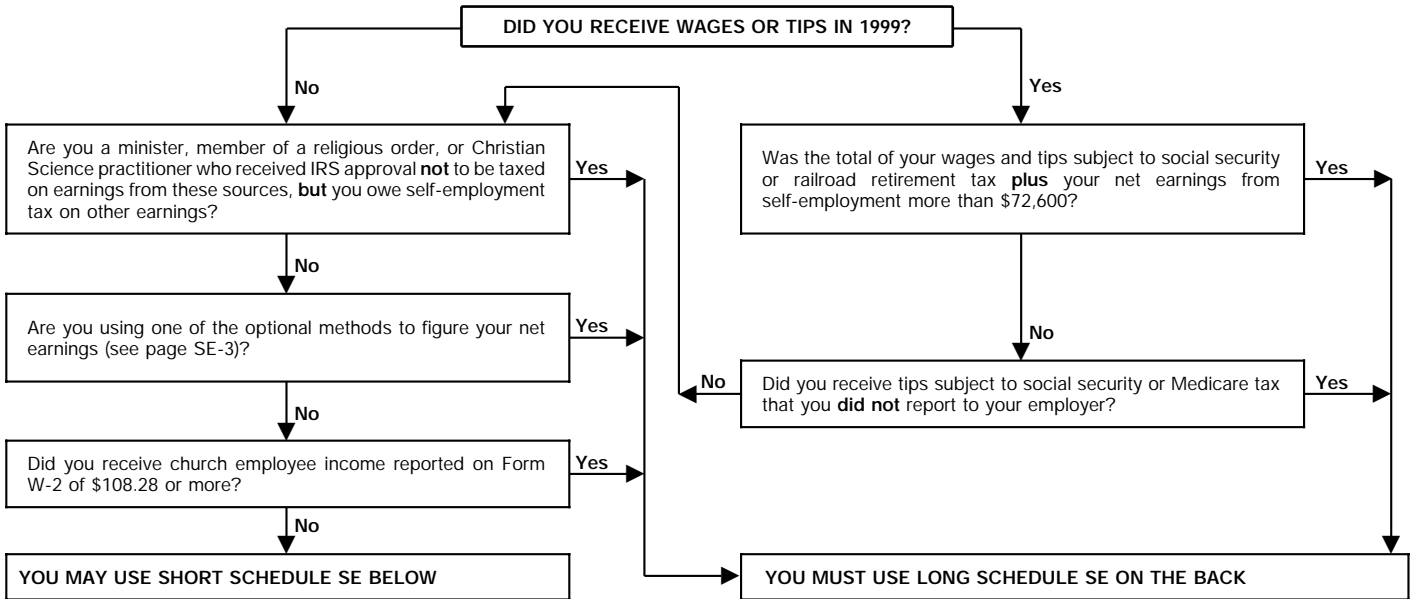
You must file Schedule SE if:

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

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

**Exception.** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 50.

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



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

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a . . . . .	1		
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report . . . . .	2		
3 Combine lines 1 and 2 . . . . .	3		
4 <b>Net earnings from self-employment.</b> Multiply line 3 by 92.35% (.9235). If less than \$400, <b>do not</b> file this schedule; you do not owe self-employment tax . . . . . ▶	4		
5 <b>Self-employment tax.</b> If the amount on line 4 is: <ul style="list-style-type: none"> <li>• \$72,600 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 50.</b></li> <li>• More than \$72,600, multiply line 4 by 2.9% (.029). Then, add \$9,002.40 to the result. Enter the total here and on <b>Form 1040, line 50.</b></li> </ul>	5		
6 <b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.5). Enter the result here and on <b>Form 1040, line 27</b> . . . . .	6		

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

Section B—Long Schedule SE

Part I Self-Employment Tax

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

A	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. . . . .			<input type="checkbox"/>
1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note: Skip this line if you use the farm optional method. See page SE-3 . . . . .			
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note: Skip this line if you use the nonfarm optional method. See page SE-3 . . . . .			
3	Combine lines 1 and 2 . . . . .			
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 . . . . .			
4b	If you elected one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .			
4c	Combine lines 4a and 4b. If less than \$400, do not file this schedule; 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. Caution: See page SE-1 for definition of church employee income . . . . .	5a		
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .			
6	Net earnings from self-employment. Add lines 4c and 5b . . . . .	6		
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 1999 . . . . .	7	72,600	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation . . . . .	8a		
8b	Unreported tips subject to social security tax (from Form 4137, line 9) . . . . .	8b		
8c	Add lines 8a and 8b . . . . .			
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶ . . . . .	9		
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124) . . . . .	10		
11	Multiply line 6 by 2.9% (.029) . . . . .	11		
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 50 . . . . .	12		
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27 . . . . .	13		

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

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

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

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

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

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



# Child and Dependent Care Expenses

▶ Attach to Form 1040.

▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

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

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

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

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

Did you receive dependent care benefits?

———— **No** —————▶ Complete only Part II below.

———— **Yes** —————▶ Complete Part III on the back next.

**Caution:** *If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 55.*

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

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) <b>Qualified expenses</b> you incurred and paid in 1999 for the person listed in column (a)
First	Last		

<b>3</b> Add the amounts in column (c) of line 2. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 24 . . . . .	<b>3</b>																																	
<b>4</b> Enter YOUR <b>earned income</b> . . . . .	<b>4</b>																																	
<b>5</b> If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4 . . . . .	<b>5</b>																																	
<b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5 . . . . .	<b>6</b>																																	
<b>7</b> Enter the amount from Form 1040, line 34 . . . . .	<b>7</b>																																	
<b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7																																		
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">If line 7 is—</th> <th style="width: 15%;">Decimal amount is</th> <th style="width: 25%;">If line 7 is—</th> <th style="width: 35%;">Decimal amount is</th> </tr> <tr> <th style="border-bottom: 1px solid black;">Over</th> <th style="border-bottom: 1px solid black;">But not over</th> <th style="border-bottom: 1px solid black;">Over</th> <th style="border-bottom: 1px solid black;">But not over</th> </tr> </thead> <tbody> <tr> <td>\$0—10,000</td> <td style="text-align: center;">.30</td> <td>\$20,000—22,000</td> <td style="text-align: center;">.24</td> </tr> <tr> <td>10,000—12,000</td> <td style="text-align: center;">.29</td> <td>22,000—24,000</td> <td style="text-align: center;">.23</td> </tr> <tr> <td>12,000—14,000</td> <td style="text-align: center;">.28</td> <td>24,000—26,000</td> <td style="text-align: center;">.22</td> </tr> <tr> <td>14,000—16,000</td> <td style="text-align: center;">.27</td> <td>26,000—28,000</td> <td style="text-align: center;">.21</td> </tr> <tr> <td>16,000—18,000</td> <td style="text-align: center;">.26</td> <td>28,000—No limit</td> <td style="text-align: center;">.20</td> </tr> <tr> <td>18,000—20,000</td> <td style="text-align: center;">.25</td> <td></td> <td></td> </tr> </tbody> </table>	If line 7 is—	Decimal amount is	If line 7 is—	Decimal amount is	Over	But not over	Over	But not over	\$0—10,000	.30	\$20,000—22,000	.24	10,000—12,000	.29	22,000—24,000	.23	12,000—14,000	.28	24,000—26,000	.22	14,000—16,000	.27	26,000—28,000	.21	16,000—18,000	.26	28,000—No limit	.20	18,000—20,000	.25			<b>8</b>	X .
If line 7 is—	Decimal amount is	If line 7 is—	Decimal amount is																															
Over	But not over	Over	But not over																															
\$0—10,000	.30	\$20,000—22,000	.24																															
10,000—12,000	.29	22,000—24,000	.23																															
12,000—14,000	.28	24,000—26,000	.22																															
14,000—16,000	.27	26,000—28,000	.21																															
16,000—18,000	.26	28,000—No limit	.20																															
18,000—20,000	.25																																	
<b>9</b> Multiply <b>line 6</b> by the decimal amount on line 8. Enter the result here and on Form 1040, line 41. But if this amount is more than the amount on Form 1040, line 40, <b>or</b> you paid 1998 expenses in 1999, see the instructions for the amount to enter on line 41 . . . . .	<b>9</b>																																	

**Part III** Dependent Care Benefits

<b>10</b>	Enter the total amount of <b>dependent care benefits</b> you received for 1999. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2 . . . . .				<b>10</b>		
<b>11</b>	Enter the amount forfeited, if any. See the instructions . . . . .				<b>11</b>		
<b>12</b>	Subtract line 11 from line 10 . . . . .				<b>12</b>		
<b>13</b>	Enter the total amount of <b>qualified expenses</b> incurred in 1999 for the care of the <b>qualifying person(s)</b> . . . . .	<b>13</b>					
<b>14</b>	Enter the <b>smaller</b> of line 12 or 13 . . . . .	<b>14</b>					
<b>15</b>	Enter YOUR <b>earned income</b> . . . . .	<b>15</b>					
<b>16</b>	If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions for line 5); if married filing a separate return, see the instructions for the amount to enter; <b>all others</b> , enter the amount from line 15 . . . . .	<b>16</b>					
<b>17</b>	Enter the <b>smallest</b> of line 14, 15, or 16 . . . . .	<b>17</b>					
<b>18</b>	<b>Excluded benefits.</b> Enter here the <b>smaller</b> of the following: <ul style="list-style-type: none"> <li>• The amount from line 17, or</li> <li>• \$5,000 (\$2,500 if married filing a separate return <b>and</b> you were required to enter your spouse's earned income on line 16).</li> </ul>				<b>18</b>		
<b>19</b>	<b>Taxable benefits.</b> Subtract line 18 from line 12. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB" . . . . .				<b>19</b>		

To claim the child and dependent care credit, complete lines 20-24 below.

<b>20</b>	Enter \$2,400 (\$4,800 if two or more qualifying persons) . . . . .				<b>20</b>		
<b>21</b>	Enter the amount from line 18 . . . . .				<b>21</b>		
<b>22</b>	Subtract line 21 from line 20. If zero or less, <b>STOP</b> . You cannot take the credit. <b>Exception.</b> If you paid 1998 expenses in 1999, see the instructions for line 9 . . . . .				<b>22</b>		
<b>23</b>	Complete line 2 on the front of this form. DO NOT include in column (c) any benefits shown on line 18 above. Then, add the amounts in column (c) and enter the total here . . . . .				<b>23</b>		
<b>24</b>	Enter the <b>smaller</b> of line 22 or 23. Also, enter this amount on line 3 on the front of this form and complete lines 4-9 . . . . .				<b>24</b>		



Department of the Treasury  
Internal Revenue Service

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

**1999**  
Attachment  
Sequence No. **22**

Name(s) shown on return

Identifying number

**Part I Tentative Credit**

<b>1a</b> Current year investment credit (Form 3468, Part I) . . . . .		<b>1a</b>	
<b>b</b> Current year work opportunity credit (Form 5884, Part I) . . . . .		<b>1b</b>	
<b>c</b> Current year welfare-to-work credit (Form 8861, Part I) . . . . .		<b>1c</b>	
<b>d</b> Current year credit for alcohol used as fuel (Form 6478) . . . . .		<b>1d</b>	
<b>e</b> Current year credit for increasing research activities (Form 6765, Part I) . . . . .		<b>1e</b>	
<b>f</b> Current year low-income housing credit (Form 8586, Part I) . . . . .		<b>1f</b>	
<b>g</b> Current year enhanced oil recovery credit (Form 8830, Part I) . . . . .		<b>1g</b>	
<b>h</b> Current year disabled access credit (Form 8826, Part I) . . . . .		<b>1h</b>	
<b>i</b> Current year renewable electricity production credit (Form 8835, Part I) . . . . .		<b>1i</b>	
<b>j</b> Current year Indian employment credit (Form 8845, Part I) . . . . .		<b>1j</b>	
<b>k</b> Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846, Part I) . . . . .		<b>1k</b>	
<b>l</b> Current year orphan drug credit (Form 8820, Part I) . . . . .		<b>1l</b>	
<b>m</b> Current year credit for contributions to selected community development corporations (Form 8847, Part I) . . . . .		<b>1m</b>	
<b>n</b> Current year trans-Alaska pipeline liability fund credit (see instructions) . . . . .		<b>1n</b>	
<b>o</b> Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B)) . . . . .		<b>1o</b>	
<b>2</b> <b>Current year general business credit.</b> Add lines 1a through 1o . . . . .		<b>2</b>	
<b>3</b> Passive activity credits included on line 2 (see instructions) . . . . .		<b>3</b>	
<b>4</b> Subtract line 3 from line 2 . . . . .		<b>4</b>	
<b>5</b> Passive activity credits allowed for 1999 (see instructions) . . . . .		<b>5</b>	
<b>6</b> Carryforward of general business or ESOP credit to 1999 (see instructions for the schedule to attach) . . . . .		<b>6</b>	
<b>7</b> Carryback of general business credit from 2000 (see instructions) . . . . .		<b>7</b>	
<b>8</b> <b>Tentative general business credit.</b> Add lines 4 through 7 . . . . .		<b>8</b>	

**Part II General Business Credit Limitation Based on Amount of Tax**

<b>9</b> Regular tax before credits (see instructions) . . . . .		<b>9</b>	
<b>10a</b> Credit for child and dependent care expenses (Form 2441, line 9) . . . . .	<b>10a</b>		
<b>b</b> Credit for the elderly or the disabled (Schedule R (Form 1040), line 20) . . . . .	<b>10b</b>		
<b>c</b> Child tax credit (Form 1040, line 43) . . . . .	<b>10c</b>		
<b>d</b> Education credits (Form 8863, line 18) . . . . .	<b>10d</b>		
<b>e</b> Mortgage interest credit (Form 8396, line 11) . . . . .	<b>10e</b>		
<b>f</b> Adoption credit (Form 8839, line 15) . . . . .	<b>10f</b>		
<b>g</b> District of Columbia first-time homebuyer credit (Form 8859, line 11) . . . . .	<b>10g</b>		
<b>h</b> Foreign tax credit . . . . .	<b>10h</b>		
<b>i</b> Possessions tax credit (Form 5735, line 17 or 27) . . . . .	<b>10i</b>		
<b>j</b> Credit for fuel from a nonconventional source . . . . .	<b>10j</b>		
<b>k</b> Qualified electric vehicle credit (Form 8834, line 19) . . . . .	<b>10k</b>		
<b>l</b> Add lines 10a through 10k . . . . .		<b>10l</b>	
<b>11</b> Net regular tax. Subtract line 10l from line 9 . . . . .		<b>11</b>	
<b>12</b> Alternative minimum tax (see instructions) . . . . .		<b>12</b>	
<b>13</b> Net income tax. Add lines 11 and 12 . . . . .		<b>13</b>	
<b>14</b> Tentative minimum tax (see instructions) . . . . .	<b>14</b>		
<b>15</b> If line 11 is more than \$25,000, enter 25% (.25) of the excess (see instructions) . . . . .	<b>15</b>		
<b>16</b> Enter the greater of line 14 or line 15 . . . . .		<b>16</b>	
<b>17a</b> Subtract line 16 from line 13. If zero or less, enter -0- . . . . .		<b>17a</b>	
<b>17b</b> Enter the <b>smaller</b> of line 8 or line 17a. <b>Individuals, estates, and trusts:</b> See instructions if claiming the credit for increasing research activities. <b>C corporations:</b> See the instructions for Schedule A if any regular investment credit carryforward is claimed and the line 17b instructions if there has been an ownership change, acquisition, or reorganization . . . . .		<b>17b</b>	
<b>17c</b> Suspended research credit allowed for the current year (see instructions) . . . . .		<b>17c</b>	
<b>18</b> <b>General business credit allowed for the current year.</b> Subtract line 17c from line 17b. Enter here and on Form 1040, line 47; Form 1120, Schedule J, line 4d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return . . . . .		<b>18</b>	



# Investment Interest Expense Deduction

▶ Attach to your tax return.

Name(s) shown on return	Identifying number
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<b>Part I Total Investment Interest Expense</b>			
1 Investment interest expense paid or accrued in 1999. See instructions. . . . .	1		
2 Disallowed investment interest expense from 1998 Form 4952, line 7 . . . . .	2		
3 <b>Total investment interest expense.</b> Add lines 1 and 2 . . . . .	3		

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

<b>Part III Investment Interest Expense Deduction</b>			
7 Disallowed investment interest expense to be carried forward to 2000. Subtract line 6 from line 3. If zero or less, enter -0- . . . . .	7		
8 <b>Investment interest expense deduction.</b> 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 1999 and the amount, if any, you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

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

### Who Must File

If you are an individual, estate, or a trust and you claim a deduction for investment interest expense, you must complete and attach Form 4952 to your tax return unless all of the following apply.

- Your investment interest expense is not more than your investment income from interest and ordinary dividends.
- You have no other deductible expenses connected with the production of interest or dividends.
- You have no disallowed investment interest expense from 1998.

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

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

## Specific Instructions

### Part I—Total Investment Interest Expense

#### Line 1

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

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

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

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

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

See separate instructions.

1999

Attachment Sequence No. 32

Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040

Your social security number

Part I Adjustments and Preferences

Table with 15 rows for adjustments and preferences, including items like medical and dental, taxes, interest, depreciation, and total adjustments.

Part II Alternative Minimum Taxable Income

Table with 6 rows for alternative minimum taxable income calculations, including net operating loss deduction and alternative minimum taxable income.

Part III Exemption Amount and Alternative Minimum Tax

Table with 13 rows for exemption amount and alternative minimum tax calculations, including exemption amount table and final tax calculations.

**Part IV** Line 24 Computation Using Maximum Capital Gains Rates

<b>Caution:</b> If you <b>did not</b> complete Part IV of Schedule D (Form 1040), see page 8 of the instructions before you complete this part.				
29	Enter the amount from Form 6251, line 23 . . . . .			<b>29</b>
30	Enter the amount from Schedule D (Form 1040), line 27 (as refigured for the AMT, if necessary). See page 8 of the instructions . . . . .	<b>30</b>		
31	Enter the amount from Schedule D (Form 1040), line 25 (as refigured for the AMT, if necessary). See page 8 of the instructions . . . . .	<b>31</b>		
32	Add lines 30 and 31 . . . . .	<b>32</b>		
33	Enter the amount from Schedule D (Form 1040), line 22 (as refigured for the AMT, if necessary). See page 8 of the instructions . . . . .	<b>33</b>		
34	Enter the <b>smaller</b> of line 32 or line 33 . . . . .			<b>34</b>
35	Subtract line 34 from line 29. If zero or less, enter -0- . . . . . ▶			<b>35</b>
36	If line 35 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 35 by 26% (.26). Otherwise, multiply line 35 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .			<b>36</b>
37	Enter the amount from Schedule D (Form 1040), line 36 (as figured for the regular tax). See page 8 of the instructions . . . . .	<b>37</b>		
38	Enter the <b>smallest</b> of line 29, line 30, or line 37 . . . . . ▶	<b>38</b>		
39	Multiply line 38 by 10% (.10) . . . . .			<b>39</b>
40	Enter the <b>smaller</b> of line 29 or line 30 . . . . .	<b>40</b>		
41	Enter the amount from line 38 . . . . .	<b>41</b>		
42	Subtract line 41 from line 40 . . . . . ▶	<b>42</b>		
43	Multiply line 42 by 20% (.20) . . . . .			<b>43</b>
<b>Note:</b> If line 31 is zero or blank, go to line 48.				
44	Enter the amount from line 29 . . . . .	<b>44</b>		
45	Add lines 35, 38, and 42 . . . . .	<b>45</b>		
46	Subtract line 45 from line 44 . . . . .	<b>46</b>		
47	Multiply line 46 by 25% (.25) . . . . .			<b>47</b>
48	Add lines 36, 39, 43, and 47 . . . . .			<b>48</b>
49	If line 29 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .			<b>49</b>
50	Enter the <b>smaller</b> of line 48 or line 49 here and on line 24 . . . . .			<b>50</b>



Name(s) shown on return

Identifying number

**Part I 1999 Passive Activity Loss**

**Caution:** See the instructions for Worksheets 1 and 2 on page 7 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation see **Active Participation in a Rental Real Estate Activity** on page 3.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a)). . . . .	<b>1a</b>			
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)). . . . .	<b>1b</b>	(		)
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 1, column (c)). . . . .	<b>1c</b>	(		)
<b>d</b> Combine lines 1a, 1b, and 1c . . . . .	<b>1d</b>			

**All Other Passive Activities**

<b>2a</b> Activities with net income (enter the amount from Worksheet 2, column (a)). . . . .	<b>2a</b>			
<b>b</b> Activities with net loss (enter the amount from Worksheet 2, column (b)). . . . .	<b>2b</b>	(		)
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 2, column (c)). . . . .	<b>2c</b>	(		)
<b>d</b> Combine lines 2a, 2b, and 2c . . . . .	<b>2d</b>			

**3** Combine lines 1d and 2d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. **Do not** complete Form 8582. Take the losses to the form or schedule you normally report them on.  
If this line and line 1d are losses, go to Part II. Otherwise, enter -0- on line 9 and go to line 10 . . . . .

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

**Note:** Enter all numbers in Part II as positive amounts. See page 7 for examples.

**Note:** 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. Instead, enter -0- on line 9 and go to line 10.

<b>4</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3 . . . . .	<b>4</b>			
<b>5</b> Enter \$150,000. If married filing separately, see page 7 . . . . .	<b>5</b>			
<b>6</b> Enter modified adjusted gross income, but not less than zero (see page 7). . . . . <b>Note:</b> If line 6 is greater than or equal to line 5, skip lines 7 and 8, enter -0- on line 9, and go to line 10. Otherwise, go to line 7.	<b>6</b>			
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b>			
<b>8</b> Multiply line 7 by 50% (.5). <b>Do not</b> enter more than \$25,000. If married filing separately, see page 8 . . . . .	<b>8</b>			
<b>9</b> Enter the <b>smaller</b> of line 4 or line 8 . . . . .	<b>9</b>			

**Part III Total Losses Allowed**

<b>10</b> Add the income, if any, on lines 1a and 2a and enter the total . . . . .	<b>10</b>			
<b>11</b> <b>Total losses allowed from all passive activities for 1999.</b> Add lines 9 and 10. See page 9 to find out how to report the losses on your tax return . . . . .	<b>11</b>			

**Credit For Prior Year Minimum Tax-  
Individuals, Estates, and Trusts**

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

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

1	Combine lines 16 through 18 of your 1998 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 \$165,000 and you were married filing separately for 1998, see instructions . . . . .	4		
5	Enter: \$45,000 if married filing jointly or qualifying widow(er) for 1998; \$33,750 if single or head of household for 1998; or \$22,500 if married filing separately for 1998. Estates and trusts, enter \$22,500 . . . . .	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 1998; \$112,500 if single or head of household for 1998; or \$75,000 if married filing separately for 1998. Estates and trusts, enter \$75,000 . . . . .	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	7		
8	Multiply line 7 by 25% (.25) . . . . .	8		
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions . . . . .	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15, and go to Part II. Form 1040NR filers, see instructions . . . . .	10		
11	If you completed Schedule D (Form 1040 or 1041) for 1998 and had an amount on line 25 or line 27 of Schedule D (Form 1040) (line 24 or line 26 of Schedule D (Form 1041)) or you would have had an amount on either of those lines had you completed Part IV of Schedule D (Form 1040) (or Part V of Schedule D (Form 1041)), go to Part III of Form 8801 to figure the amount to enter on this line. <b>All others:</b> Multiply line 10 by 26% (.26) if line 10 is: \$175,000 or less if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1998; or \$87,500 or less if married filing separately for 1998. <b>Otherwise,</b> multiply line 10 by 28% (.28) and subtract from the result: \$3,500 if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1998; or \$1,750 if married filing separately for 1998 . . . . .	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 1998 Form 6251, line 27, or Form 1041, Schedule I, line 38 . . . . .	14		
15	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0-	15		

**Part II Minimum Tax Credit and Carryforward to 2000**

16	Enter the amount from your 1998 Form 6251, line 28, or Form 1041, Schedule I, line 39 . . . . .	16		
17	Enter the amount from line 15 above . . . . .	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	18		
19	<b>1998 minimum tax credit carryforward.</b> Enter the amount from your 1998 Form 8801, line 26 . . . . .	19		
20	Enter the total of your 1998 unallowed nonconventional source fuel credit and 1998 unallowed qualified electric vehicle credit. See instructions . . . . .	20		
21	Combine lines 18, 19, and 20. If zero or less, <b>stop here</b> and see instructions . . . . .	21		
22	Enter your 1999 regular income tax liability minus allowable credits. See instructions . . . . .	22		
23	Enter the amount from your 1999 Form 6251, line 26, or 1999 Form 1041, Schedule I, line 37 . . . . .	23		
24	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	24		
25	<b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 1999 Form 1040, line 47; Form 1040NR, line 44; or Form 1041, Schedule G, line 2d . . . . .	25		
26	<b>Minimum tax credit carryforward to 2000.</b> Subtract line 25 from line 21. Keep a record of this amount because it can be carried forward and used in future years . . . . .	26		

## Education Credits (Hope and Lifetime Learning Credits)

▶ See instructions on pages 3 and 4. ▶ Attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number

### Part I Hope Credit

1 (a) Student's name  First, Last	(b) Student's social security number	(c) Qualified expenses (but <b>do not</b> enter more than \$2,000 for each student). See instructions	(d) Enter the <b>smaller</b> of the amount in column (c) or \$1,000	(e) Subtract column (d) from column (c)	(f) Enter one-half of the amount in column (e)
.....	.....				
.....	.....				
.....	.....				
2 Add the amounts in columns (d) and (f) . . . . .			<b>2</b>		
3 Add the amounts on line 2, columns (d) and (f) . . . . . ▶				<b>3</b>	

### Part II Lifetime Learning Credit

4 (a) Student's name  First Last	(b) Student's social security number	(c) Qualified expenses. See instructions
<i>Caution: You cannot take the Hope credit and the lifetime learning credit for the same student.</i>	.....	
.....	.....	
.....	.....	
.....	.....	
5 Add the amounts on line 4, column (c), and enter the total . . . . .		<b>5</b>
6 Enter the <b>smaller</b> of line 5 or \$5,000 . . . . .		<b>6</b>
7 Multiply line 6 by 20% (.20) . . . . . ▶		<b>7</b>

### Part III Allowable Education Credits

8 Add lines 3 and 7. . . . .					<b>8</b>
9 Enter: \$100,000 if married filing jointly; \$50,000 if single, head of household, or qualifying widow(er) . . . . .	<b>9</b>				
10 Enter the amount from Form 1040, line 34 (or Form 1040A, line 19)* . . . . .	<b>10</b>				
11 Subtract line 10 from line 9. If line 10 is equal to or more than line 9, <b>stop</b> ; you cannot take any education credits . . . . .	<b>11</b>				
12 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>12</b>				
13 If line 11 is equal to or more than line 12, enter the amount from line 8 on line 14 and go to line 15. If line 11 is less than line 12, divide line 11 by line 12. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>13</b>	×			
14 Multiply line 8 by line 13 . . . . . ▶	<b>14</b>				
15 Enter your tax from Form 1040, line 40 (or Form 1040A, line 25) . . . . .	<b>15</b>				
16 Enter the total, if any, of your credits from Form 1040, lines 41 and 42 (or from Form 1040A, lines 26 and 27) . . . . .	<b>16</b>				
17 Subtract line 16 from line 15. If line 16 is equal to or more than line 15, <b>stop</b> ; you cannot take any education credits . . . . .	<b>17</b>				
18 <b>Education credits.</b> Enter the <b>smaller</b> of line 14 or line 17 here and on Form 1040, line 44 (or Form 1040A, line 29) . . . . . ▶	<b>18</b>				

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