



Filing Season Supplement

For
Authorized
IRS *e-file*
Providers

Tax Year 2001 IRS e-file Calendar
For Return Tax Period January 1 – December 31, 2001 Only

Transmitting of live IRS *e-file* returns begins January 11, 2002

Last date for...

Transmitting timely filed returns to meet estimated tax exception January 31, 2002

Retransmitting rejected timely filed returns to meet estimated tax exception
February 6, 2002

Transmitting Farmers and Fisherman timely filed returns to meet estimated tax exception March 1, 2002

Retransmitting rejected timely filed Farmers and Fisherman returns for estimated tax
exception March 6, 2002

Transmitting timely filed returns April 15, 2002

Transmitting timely filed Forms 4868 April 15, 2002

Retransmitting rejected timely filed returns April 20, 2002

Retransmitting rejected timely filed Forms 4868 April 20, 2002

Transmitting test transmissions April 30, 2002

Submitting new applications Forms 8633 May 31, 2002

Transmitting timely filed Forms 4868 and 2350 to meet overseas exception June 17, 2002

Retransmitting rejected timely filed Forms 4868 and 2350 to meet overseas exception June 20, 2002

Transmitting return on extension from Forms 4868 August 15, 2002

Transmitting timely filed Forms 2688 August 15, 2002

Retransmitting rejected returns on extension from Forms 4868 August 20, 2002

Retransmitting rejected timely filed Forms 2688 August 20, 2002

Transmitting late or returns on extension from Forms 2688 October 15, 2002

Retransmitting rejected late or returns on extension from Forms 2688 October 20, 2002

Filing Season Supplement
for
Authorized IRS *e-file* Providers

Tax Year 2001

Publication 1345A

**This documents supplements
Publication 1345 (Rev. 2001)**

**This revision supercedes
Publication 1345A (Rev. 1-2001)**

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PART I

Information Directories

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The IRS *e-file* Telephone Directory

Topic	Services Offered	Number
APPLICATION	Answers to questions about the status of Forms 8633 and applying to participate in the IRS <i>e-file</i> Program	1-800-691-1894
CREDIT CARD PAYMENTS	Taxpayers may pay balances due between January 11, 2002 and December 13, 2002	1-800-2PAYTAX <i>www.officialpayments.com</i> 1-888-ALLTAXX <i>www.1888ALLTAXX.com</i>
ELECTRONIC FUNDS WITHDRAWAL (DIRECT DEBIT) PAYMENTS	Taxpayers may check the status or cancel warehoused (deferred) payments	1-888-353-4537
ELECTRONIC FILING BULLETIN BOARD	Requires modem; IRS <i>e-file</i> operations and administrative information, updated periodically; downloadable files	859-292-0137
IRS <i>e-file</i> CONTACT	Get name and information for local contact	1-800-691-1894
FINGERPRINT CARDS	Call to obtain for principals of your firm and responsible officials on new or revised applications	1-800-691-1894
FORMS BY FAX	Need 5 digit fax order number from tax package or catalog	703-368-9694
FRAUD	Report suspicious activity in the IRS <i>e-file</i> Program	1-800-829-0433
PUBLICATIONS	Order IRS publications and forms by phone	1-800-829-3676
SOCIAL SECURITY ADMINISTRATION	For assistance if returns reject due to problems with SSNs, name controls or dates of birth	1-800-772-1213
SUITABILITY	Questions regarding the suitability check process	1-800-691-1894
TAX FORMS	Order IRS forms and publications by phone	1-800-829-3676
TAX HELP	IRS tax assistance	1-800-829-1040
TELETAX (refund info)	Automated refund information – wait at least 3 weeks after acknowledgment before calling	1-800-829-4477
TELETAX (tax help)	Automated tax help– see topic numbers in tax package	1-800-829-4477

TRANSMISSION problems and **PATS TESTING** questions (call the appropriate center below)

ANDOVER Submission Processing Center (not toll free) 978-474-1579

AUSTIN Submission Processing Center (not toll free) 512-460-8900

CINCINNATI Submission Processing Center (not toll free) 859-669-5621

MEMPHIS Submission Processing Center (not toll free) 901-546-2690

OGDEN Submission Processing Center (not toll free) 801-620-7444

The IRS Web Site

www.irs.gov

The following areas exist within the **IRS Web Site**.
IRS Web Site is under revision. Pages should be similar to those below.

ELECTRONIC FILING (IRS *e-file* and electronic payment information for individuals and businesses)

**IRS *e-file* FOR TAX PROFESSIONALS;
IRS *e-file* FOR SOFTWARE DEVELOPERS
AND TRANSMITTERS** (useful, current information intended for those looking to, or currently, participating in the IRS *e-file* Program)

NEWS AND ALERTS FOR *e-file* PROVIDERS (timely, current IRS *e-file* Program updates, seminars, and other important information)

**NEWS AND ALERTS FOR SOFTWARE
DEVELOPERS AND TRANSMITTERS** (timely, current IRS *e-file* Program updates and other important information specifically for Software Developers and Transmitters)

IRS *e-file* PARTNERS (discover how the IRS is partnering with the private sector to expand the IRS *e-file* Program)

**RESOURCES FOR INDIVIDUAL TAXPAYERS:
FIND MY CLOSEST *e-file* PROVIDER** (provides taxpayers with locations of the nearest Authorized IRS *e-file* Providers)

**RESOURCES FOR TAX PROFESSIONALS:
YOUR LOCAL *e-file* CONTACT** (IRS personnel who can help you with information regarding the IRS *e-file* Program)

**RESOURCES FOR TAX PROFESSIONALS:
YOUR STATE *e-file* COORDINATOR** (contacts for Federal/State and direct state *e-file* programs)

TAX PROFESSIONALS PAGE (useful, current information intended for tax professionals)

WHAT'S HOT (the latest information from the IRS)

SUBSCRIBE TO LOCAL NEWS NET (subscribe to receive local IRS information by e-mail)

The IRS e-file Address Book

APPLICATIONS (Form 8633)

Send new applications, revised applications or revisions by letter (on your firm's official letterhead) to:

Andover Submission Processing Center

EFU--Stop 983
P.O. Box 4099
Woburn, MA 01888-4099

FORMS 8453

(mail to the submission processing center which acknowledged the return as received)

<u>Regular Mail</u>	<u>Overnight Mail</u>
<p>Andover Submission Processing Center Attn: Shipping and Receiving Receipt and Control Branch 310 Lowell Street Andover, MA 05501</p>	<p>Andover Submission Processing Center Attn: Shipping and Receiving Receipt and Control Branch 310 Lowell Street Andover, MA 05501</p>
<p>Austin Submission Processing Center Attn: Shipping and Receiving Receipt and Control Branch P.O. Box 1231 Austin, TX 78767-1231</p>	<p>Austin Submission Processing Center Attn: Shipping and Receiving Receipt and Control Branch 3651 South IH 35 Austin, TX 78741</p>
<p>Cincinnati Submission Processing Center Internal Revenue Service P.O. Box 121037 Stop 2701 Covington, KY 41012</p>	<p>Cincinnati Submission Processing Center Attn: Stop 2701 201 West Rivercenter Boulevard Covington, KY 41019</p>
<p>Memphis Submission Processing Center Internal Revenue Service P.O. Box 1898 Memphis, TN 38101</p>	<p>Memphis Submission Processing Center Internal Revenue Service Attn: Stop 2711 5333 Getwell Road Memphis, TN 38101</p>
<p>Ogden Submission Processing Center Internal Revenue Service Attn: Stop 6052 1160 West 1200 South Ogden, UT 84201</p>	<p>Ogden Service Center Internal Revenue Service Attn: Stop 6052 1160 West 1200 South Ogden, UT 84201</p>

IRS *e-file* SUBMISSION PROCESSING CENTER Relationships

SUBMISSION PROCESSING CENTER

Submit Form 8453 to the associated service center based on your business location listed below.

NOTE: If your clients file **Federal/State** returns, submit Form 8453 to the associated submission processing center based on the states listed below.

ANDOVER

Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia

AUSTIN

Illinois, Iowa, Kansas, Minnesota, Missouri, New Mexico, Oklahoma, Texas, Wisconsin

CINCINNATI

Florida, Indiana, Kentucky, Michigan, Ohio, South Carolina, West Virginia

MEMPHIS

Alabama, Arkansas, Georgia, Louisiana, Mississippi, North Carolina, Tennessee

OGDEN

Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming

If your clients file their Forms 1040 with Forms 2555 or 2555-EZ or have a foreign address, submit Form 8453 to Andover

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PART II

Tax Year 2001 Filing Season Information

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IRS e-file Program Updates for Tax Year 2001

Using Third Parties for IRS e-file Related Activities

Authorized IRS *e-file* Providers may associate with third parties for IRS *e-file* related activities only if the third party agrees to adhere to all applicable requirements for participation in the IRS *e-file* Program as set forth in Revenue Procedure 2000-31 and in publications and notices governing the IRS *e-file* Program. The IRS may require the Provider to discontinue their association with third parties not adhering to the IRS *e-file* Program requirements. The IRS may also sanction a Provider that knowingly and directly or indirectly associates with a third party that is not adhering to applicable IRS *e-file* requirements.

Forms W-2 Are Required

It is important that income tax returns reflect the correct amount of income and federal income tax withheld. Correct information establishes an accurate return and when applicable, a valid claim for refund of overpayment of withheld taxes. To ensure accurate returns and valid claims for refunds, the Internal Revenue Service continues to require that Electronic Return Originators (EROs) receive Forms W-2 from taxpayers prior to the origination of the submission of the electronic return. The importance of verifying and reporting questionable Forms W-2 is explained in SAFEGUARDING the IRS *e-file* Program from Fraud and Abuse below. Only upon receipt of Form W-2 can an ERO ensure the accuracy and validity of the income and withheld taxes that is the basis of a taxpayer's return and claim. In this second year of addressing ERO compliance with this requirement, the IRS intends to appropriately sanction violators of this requirement. Sanctioning will be in accordance with Revenue Procedure 2000-31 and Publication 1345, Chapter 6. If you have actual knowledge that an ERO is originating the electronic submission of a return prior to the receipt of Form W-2 you may advise the IRS by calling 1-800-829-1040. You will be referred to your local *e-file* monitoring coordinator to provide the name and address of the ERO.

Quick Alerts

"Quick Alerts" is a secure messaging system implemented October 30, 2001. It is "push" technology to quickly issue messages to subscribers, via their choice of e-mail, fax, telephone or cell-phone. The system is used to communicate "ALERTS", General Notifications, and General IRS *e-file* Submission Processing Center Messages. It is currently available to software developer and transmitter subscribers. New subscribers may sign up at www.envoyprofiles.com/Quickalerts or at the IRS web site at www.irs.gov.

SAFEGUARDING the IRS e-file Program from Fraud and Abuse

All Authorized IRS *e-file* Providers must be on the lookout for fraud and abuse in the IRS *e-file* Program. In addition to the toll-free number, 1-800-829-0433, listed in Publication

1345 for reporting suspicious activity, the Service is adding fax numbers and an e-mail address as new ways to report fraud and abuse. In addition, we are providing some guidance on what to look for and how to report it.

Indicators of abusive or fraudulent returns may be unsatisfactory responses to filing status questions, multiple returns with the same address, and missing or incomplete Schedules A and C income and expense documentation. A “fraudulent return” is a return in which the individual is attempting to file using someone else’s name or SSN on the return or where the taxpayer is presenting documents or information that have no basis in fact. NOTE: Fraudulent returns should not be filed with the Service. A “potentially abusive return” is a return that (1) is not a fraudulent return; (2) the taxpayer is required to file; (3) but may contain inaccurate information and may lead to an understatement of a liability or an overstatement of a credit resulting in production of a refund to which the taxpayer may not be entitled. NOTE: A financial institution’s decision to deny a bank product is not necessarily an indication of a potentially abusive return.

The Service has identified questionable Forms W-2 as a key indicator of potentially abusive or fraudulent returns. When examining Forms W-2 that appear suspicious, ask for valid identification. If you believe Forms W-2 are not genuine, provide the following information to the IRS using the following format:

Field	Source	Format
Acknowledgement Date	IRS Acknowledgement	MM/DD/YYYY
DCN	IRS Acknowledgement	14 numbers including leading zeroes
Primary SSN	Return	Like 123-12-1234
Primary Taxpayer Name	Return	Full name as spelled on return in 1 field
Taxpayer Address Line 1	Return	Full address shown on return
Taxpayer Address City	Return	City part of address shown on return
Taxpayer Address State	Return	State part of address shown on return
Taxpayer Address Zip	Return	Zip part of address shown on return
Employee SSN	Form W-2	Like 123-12-1234
Employee Name	Form W-2	Full name as spelled on Form W-2 in 1 field
Employer EIN	Form W-2	Like 12-1234567
Employer Name	Form W-2	Full name as spelled on Form W-2 in 1 field
Employer Contact Name	Person calling Employer to verify Form W-2	Full name in 1 field
Employer Contact Phone	Person calling Employer to verify Form W-2	Like 123-123-1234
Notes	Person submitting report	Multi-line note field

You should report fraudulent or abusive returns and questionable Forms W-2 to the Internal Revenue Service by calling 1-800-829-0433, e-mailing the information to HQ-ORF@ci.irs.gov, or faxing the information to the fraud detection center for your state indicated below. E-mailed or faxed reports should include appropriate information as shown in the chart above. Describe the false items in the field designated for notes.

STATES	FRAUD DETECTION CENTER	FAX NUMBER
CT, MA, ME, NH, RI, VT, UPSTATE NY, MI 691-6902	ANDOVER	(978)

GA, NC, SC, AL, FL 454-1746*	ATLANTA	(770)
TX, NM, AZ 460-7436	AUSTIN	(512)
BROOKLYN, MANHATTAN, NJ 447-4608	BROOKHAVEN	(631)
OH, KY, WV, IN 669-3711	CINCINNATI	(859)
CA 265-7258	FRESNO	(559)
IL, WI, ND, SD, NE, IA, KS, MO 823-8543	KANSAS CITY	(816)
AR, TN, MS, LA, OK 546-3148	MEMPHIS	(901)
CO, MT, WY, UT, NV, ID, OR, WA, AK, HI 620-6806	OGDEN	(801)
PA, VA, MD, DE 516-1445	PHILADELPHIA	(215)

*The Atlanta Fraud Detection Center will be moving in November 2001. A new FAX number will be available in January 2002.

Debt Indicator

Beginning with filing season 2002, the debt indicator code (DI) will be present in all IRS *e-file* acknowledgment files. In prior years, the DI was made available to taxpayers whose authorized IRS *e-file* providers were participating in a pilot program. The DI indicates whether the taxpayer owes a debt to the IRS or one of the agencies managed by the Financial Management System (FMS). This field will be either N (none), I (IRS), F (FMS), or B (Both). FMS debts are for past due student loans, child support, federal taxes, state taxes, or other governmental agency debts. If the taxpayer is expecting a refund, it may be offset if a debt is owed. The debt indicator code may be shared with the taxpayer.

Refund Anticipation Loans (RALs)

With the elimination of the Debt Indicator as a pilot, all providers for On-Line Filing may offer, participate in, and facilitate a Refund Anticipation Loan (RAL) for taxpayers filing returns using On-Line Filing. All Providers assisting taxpayers with RALs must adhere to the rules for RALs included in Chapters 3 and 6 of Publication 1345.

New Forms

Twenty-nine additional forms and schedules will be accepted for IRS *e-file* for Tax Year 2001:

Form 56, *Notice Concerning Fiduciary Relationship* (New ETD Form)
 Form 982, *Reduction of Tax Attributes Due to Discharge of Indebtedness*
 Form 2120, *Multiple Support Declaration*
 Form 2439, *Notice to Shareholder of Undistributed Long-term Capital Gains*

Form 4563, *Exclusion of Income for Bona Fide Residents of American Samoa*
 Form 5074, *Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands*
 Form 5471, *Information Return of U.S. Persons with Respect to Certain Foreign Corps*
 Form 5471 Schedule J, *Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation*
 Form 5471 Schedule M, *Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons*
 Form 5471 Schedule N, *Return of Officers, Directors, and 10% or More Shareholders of a Foreign Personal Holding Company*
 Form 5471 Schedule O, *Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its Stock*
 Form 5713, *International Boycott Report*
 Form 5713 Schedule A, *International Boycott Factor (Section 999(c)(1))*
 Form 5713 Schedule B, *Specifically Attributable Taxes & Income (Section 999(c)(2))*
 Form 5713 Schedule C, *Tax Effect of the International Boycott Provisions*
 Form 8082, *Notice of Inconsistent Treatment or Administrative Adjustment Request*
 Form 8275, *Disclosure Statement*
 Form 8275-R, *Regulation Disclosure Statement*
 Form 8609, *Low-Income Housing Credit Allocation Certification*
 Form 8609 Schedule A, *Annual Statement*
 Form 8611, *Recapture of Low-Income Housing Credit*
 Form 8621, *Return by Shareholder of a Passive Foreign Investment Co. or Qualified Electing Fund*
 Form 8689, *Allocation of Individual Income Tax to the Virgin Islands*
 Form 8697, *Interest Computation Under the Look-Back Method*
 Form 8865, *Return of U.S. Persons with Respect to Certain Foreign Partnerships*
 Form 8865 Schedule K-1, *Partner's Share of Income, Credits, Deductions, etc.*
 Form 8865 Schedule P, *Acquisitions, Dispositions and Changes in Interests in a Foreign Partnership*
 Form 8866, *Interest Computation Under the Look-Back Method for Property Depreciated Under Income Forecast Method*

Note: Forms W-2C and 8594 will not be available for IRS e-file for Tax Year 2001 as was planned.

ADVANCE RATE REDUCTION CREDIT

If a taxpayer did not receive the maximum Advance Rate Reduction Credit, and is entitled to claim the additional amount on their 2001 tax return, it can be claimed on Form 1040/A/EZ on the Rate Reduction Credit line. On the electronic return claiming this amount, there will be **no** up-front comparison or validation of the amount. After the return has been accepted, the verification will be performed later during the processing of the return. **Caution:** If the amount of the Rate Reduction Credit is incorrect, the processing of the return may be delayed and the refund or balance due amount may change.

Form Payment Records

The Acknowledgement File Key Record will indicate when a valid payment record is received on an accepted return. The payment record will be processed in accordance with the requested payment date.

The Form 2350 will now include an Electronic Funds Withdrawal (Direct Debit) payment option.

Self-Select PIN

Most taxpayers can use the Self-Select PIN to sign their tax returns. This can be used instead of completing and mailing Form 8453. See http://www.irs.ustreas.gov/prod/elec_svs/ss-pin.html for more information.

The following taxpayers are eligible to use a self-selected PIN:

- Taxpayers who filed Form 1040, 1040A, 1040EZ, or filed using Telefile for Tax Year 2000;
- Taxpayers who filed Form 1040PR for Tax Year 2000, who are eligible to file Form 1040 in Tax Year 2001;
- Taxpayers who did not have a requirement to file for Tax Year 2000, but have filed previously;
- Taxpayers who are sixteen or older on or before December 31, 2001;
- Military personnel residing overseas with APO/FPO addresses; and
- Taxpayers residing in the American possessions of the Virgin Islands, Puerto Rico, American Samoa, Guam and the Northern Marianas, or with foreign country addresses.

The following taxpayers are NOT eligible to use a self-selected Pin:

- Taxpayers under the age of sixteen;
- Taxpayers required to file either Form 8283, Non-Cash Charitable Contributions with Section B completed or Form 8332, Release of Claim to Exemption for Children of Divorced or Separated Parents; and
- Taxpayer is a decedent.

New IRS e-file Signature Authorization Forms

In some instances, taxpayers may wish to self-select a Personal Identification Number (PIN), and indicate they are unavailable or unable to return to the ERO's office to sign their electronically prepared individual income tax return or application for extension of time to file. Two IRS numbered forms, as listed below, have been introduced for Tax Year 2001 for this purpose. These forms are similar to, but replace, the unnumbered authorization formats used for Tax Year 2000.

- Form 8879, *IRS e-file Signature Authorization*, is used for filers of Form 1040 series returns for the Self-Select PIN.

- Form 8878, *IRS e-file Signature Authorization – Application for Extension of Time to File*, is available for filers of extensions of time to file.

Refer to pages 26-28 of this publication for exhibits of Forms 8879 and 8878 and instructions. Use these forms for IRS *e-file* Signature Authorization referenced in Publication 1345, Chapter 3. Prior references to DRAFT Form 13138, *IRS e-file Signature Worksheet*; *IRS e-file Authentication Worksheet*; or DRAFT *IRS e-file Signature Worksheet - Extension of Time to File* provided in other IRS communications are also superseded.

Accepted Forms and Schedules Information

The following chart identifies the forms and schedules accepted in the TY 2001 IRS *e-file* Program and the maximum number of each that may be submitted with each return or as an electronically transmitted document.

Form or Schedule	Maximum Number		Form or Schedule	Maximum Number
Form 1040	1		Form 3468	1
Schedule A&B	1		Form 3800	1
Schedule C	8		Form 3903	2
Schedule C-EZ	1 per taxpayer*		Form 4136	1
Schedule D	1		Form 4137	1 per taxpayer*
Schedule E	15**		Form 4255	1
Schedule EIC	1		Form 4562	30
Schedule F	2		Form 4563	2
Schedule H	1 per taxpayer*		Form 4684	1
Schedule J	1		Form 4797	1
Schedule R	1		Form 4835	4
Schedule SE	1 per taxpayer*		Form 4952	1
Form 1040A	1		Form 4970	1
Schedule 1	1		Form 4972	1 per taxpayer*
Schedule 2	1		Form 5074	1
Schedule 3	1		Form 5329	1 per taxpayer*
Form 1040EZ	1		Form 5471	1
Form 1099-R	10		Schedule J	1
Form W-2	50		Schedule M	5
Form W-2G	30		Schedule N	1
Form 982	2		Schedule O	5
Form 1116	20		Form 5713	1
Form 2106	1 per taxpayer*		Schedule A	5
Form 2106-EZ	1 per taxpayer*		Schedule B	5
Form 2120	4		Schedule C	1
Form 2210	1		Form 5884	1
Form 2210F	1		Form 6198	10
Form 2439	4		Form 6251	1
Form 2441	1		Form 6252	3
Form 2555	1 per taxpayer*		Form 6478	1
Form 2555EZ	1 per taxpayer*		Form 6765	1

Accepted Forms and Schedules Information (Cont.)

Form or Schedule	Maximum Number		Form or Schedule	Maximum Number
Form 6781	1		Form 8835	1
Form 8082	4		Form 8839	1
Form 8271	2		Form 8844	1
Form 8275	1		Form 8845	1
Form 8275-R	1		Form 8846	1
Form 8283	2		Form 8847	1
Form 8379	1		Form 8853	1
Form 8396	1		Form 8859	1
Form 8582	1		Form 8861	1
Form 8582-CR	1		Form 8862	1
Form 8586	1		Form 8863	1
Form 8606	1 per taxpayer*		Form 8865	5
Form 8609	10		Schedule K-1	5
Schedule A	10		Schedule O	5
Form 8611	5		Schedule P	5
Form 8615	1		Form 8866	5
Form 8621	5			
Form 8689	1			
Form 8697	4		Authentication Record	1
Form 8801	1		Form Payment	2
Form 8812	1		Form 9465	1
Form 8814	10		ST 0001	1
Form 8815	1		ST 0002	9
Form 8820	1			
Form 8824	5			
Form 8826	1			
Form 8828	1		Form 56	1
Form 8829	8***		Form 2350	1
Form 8830	1		Form 2688	1
Form 8834	5		Form 4868	1

* Maximum of two per return on a joint return (one for each taxpayer)

**Maximum of 45 (three rental properties on each Schedule E)

*** One Form 8829 for each Schedule C

Post of Duty Codes for Forms 2555 and 2555EZ

If the country is not listed, use Post of Duty Code “85” – Other Countries

Country	Code
Afars & Issas	84
Afghanistan	84
Albania	15
Algeria	84
Andorra	08
Angola	84
Anguilla	85
Antarctica	85
Antigua & Barbuda	49
Arab Republic of Egypt	25
Argentina	54
Armenia	85
Aruba	49
Ascension Island	84
Ashmore & Cartier Islands	85
Australia	68
Austria	13
Azerbaijan	15
Azores	85
Bahamas	44
Bahrain Islands	25
Baker Islands	85
Bangladesh	75
Barbados	49
Bassas da India	85
Belarus	85
Belgium	11
Belize	45
Benin	29
Bermuda	44
Bhutan	84
Bolivia	54
Botswana	84
Bouvet Island	85
Brazil	53
British Honduras	45
British Indian Ocean Territory	85
British Virgin Islands	49
Brunei	84
Bulgaria	15
Burma	75

Country	Code
Burundi	84
Byelarus	85
Cambodia	84
Cameroon	84
Canada – Alberta	33
Canada – British Columbia	32
Canada – Manitoba	33
Canada – New Brunswick	37
Canada – Newfoundland	37
Canada – Northwest Territory	32
Canada – Nova Scotia	37
Canada – Ontario	35
Canada – Prince Edward Island	37
Canada – Quebec	34
Canada – Saskatchewan	33
Canton & Enderbury Islands	84
Cape Verde	43
Cayman Islands	43
Central African Republic	84
Ceylon	75
Chad	84
Channel Islands	02
Chile	54
China (Taiwan)	65
China, People’s Republic	38
Christmas Island (Indian Ocean)	85
Christmas Island (Pacific Ocean)	84
Clipperton Island	85
Cocos (Keeling) Islands	44
Colombia	45
Commonwealth of Indep. States (USSR)	15
Comoro Islands	84
Congo	84
Cook Islands	84
Coral Sea Islands Territory	85
Costa Rica	45
Cuba	84
Cyprus	19
Czech Republic	15
Dahomey	84
Burkina	84

Post of Duty Codes for Forms 2555 and 2555EZ

If the country is not listed, use Post of Duty Code “85” – Other Countries

Country	Code
Denmark	03
Djibouti	84
Dominica	49
Dominican Republic	44
Ecuador	45
Egypt	25
El Salvador	45
Ellice Islands	84
England	02
England – London	01
Equatorial Guinea	84
Estonia	85
Ethiopia	84
Europa Island	85
Falkland Islands	84
Faroe Islands	84
Federated States of Micronesia	85
Fiji	84
Finland	03
Formosa	65
France	08
France – Paris	07
French Guinea	84
French Polynesia	84
French Southern & Antarctic Lands	85
Gabon	84
Gambia	84
Gaza Strip	84
Georgia	15
Germany	13
Ghana	84
Gibraltar	09
Gilbert Island	84
Glorioso Islands	85
Great Britain	02
Great Britain – London	01
Greece	19
Greenland	84
Grenada	84
Guadeloupe	49
Guatemala	45

Country	Code
Guernsey	02
Guinea	84
Guinea-Bissau	84
Guyana	49
Haiti	44
Heard Island & McDonald Island	84
Holland	14
Honduras	45
Hong Kong	73
Howland Island	85
Hungary	15
Iceland	84
India	75
Indonesia	74
Iran	84
Iraq	84
Iraq – Saudi Arabia Neutral Zone	84
Ireland	02
Isle of Man	02
Israel	19
Italy	19
Italy – Rome	18
Ivory Coast	84
Iwo Jima (Japan)	84
Jamaica	44
Jan Mayen	84
Japan	60
Japan – Tokyo	59
Jersey	02
Johnston Atoll	84
Jordan	84
Juan de Nova Island	85
Kampuchea	84
Kazakhstan	15
Kenya	29
Kingman Reef	85
Kiribati	84
Korea, Democratic People’s Rep. Of	85
Korea, Republic of	61
Kuwait	25
Kyrgyzstan	15

Post of Duty Codes for Forms 2555 and 2555EZ

If the country is not listed, use Post of Duty Code “85” – Other Countries

Country	Code
Laos	84
Latvia	15
Lebanon	84
Lesotho	84
Liberia	09
Libya	84
Lichtenstein	08
Lithuania	15
Luxembourg	08
Macau	85
Madagascar	84
Malawi	84
Malaysia	74
Maldives	84
Mali	84
Malta	19
Marshall Islands	85
Martinique	85
Mauritania	84
Mauritius	84
Mayotte	85
Mexico	42
Mexico City	41
Micronesia, Federal States of	85
Midway Islands	85
Moldova	85
Monaco	08
Mongolia	84
Montserrat	49
Morocco	84
Mozambique	29
Muscat	25
Myanmar	75
Namibia	85
Nauru	70
Navassa Island	85
Nepal	75
Netherlands	14
Netherlands Antilles	49
New Caledonia	84
New Hebrides (Ranuatn)	70

Country	Code
New Zealand	70
Nicaragua	45
Niger	85
Nigeria	29
Niue (New Zealand)	84
Norfolk Island	84
Northern Ireland	02
Norway	03
Okinawa (Japan)	60
Oman	25
Other Countries	85
Pakistan	75
Palau	85
Palmyra Atoll	85
Panama	48
Papua-New Guinea	70
Paraguay	54
Persia	84
Peru	54
Philippines	63
Pitcairn Islands	84
Poland	15
Portugal	09
Portuguese Timor	74
Qatar	25
Reunion Island	84
Romania	15
Russia	15
Rwanda	84
San Marina	19
Sao Tome and Principe	84
Saudi Arabia	24
Scotland	02
Senegal	84
Seychelles	84
Sierra Leone	84
Singapore	74
Slovakia (Slovic Republic)	15
Solomon Islands	84
Somalia	84
South Africa	28

Post of Duty Codes for Forms 2555 and 2555EZ

If the country is not listed, use Post of Duty Code “85” – Other Countries

Country	Code
South-West Africa	85
Southern Rhodesia	85
Southern Yemen	84
Soviet Union	15
Spain	09
Spratly Islands	85
Sri Lanka	75
St. Christmas-Nevis	49
St. Christopher	49
St. Helena	49
St. Kitts & Nevis	49
St. Lucia Island	49
St. Pierre & Miquelon	37
St. Vincent and the Grenadines	49
Sudan	84
Suriname	84
Svalbard	84
Swaziland	84
Sweden	03
Switzerland	10
Syria	84
Taiwan	65
Tajikistin	15
Tanzania, United Republic of	84
Thailand	75
Tobago	49
Togo	84
Tokelau Islands	84
Tonga	84
Trinidad & Tobago	49
Tromelin Island	85
Trust Territory of the Pacific Islands	85
Tunisia	84

Country	Code
Turkey	19
Turkmenistan	15
Turks and Caicos Islands	43
Tuvalu	84
Uzbekistin	15
Uganda	84
Ukraine	15
Union of Soviet Socialist Republics	85
United Arab Emirates	25
United Kingdom	02
United Kingdom – London	01
Upper Volta	84
Uruguay	54
Uzbekistan	85
Vanuatu	70
Vatican City	18
Venezuela	49
Vietnam	84
Wake Island	85
Wales	02
Wallis & Futuna	84
West Bank	85
West Indies	44
Western Sahara	85
Western Samoa	84
Yemen (Aden)	84
Yemen (Sanaa)	24
Yugoslavia	15
Zaire	29
Zambia	84
Zimbabwe	29

Declaration Control Number (DCN)

00 - [] - [] - 2

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

Form 8453

U.S. Individual Income Tax Declaration for an IRS e-file Return

OMB No. 1545-0936

Department of the Treasury Internal Revenue Service

For the year January 1–December 31, 2001

2001

See instructions on back.

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

Label Here

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

Form fields for social security numbers and phone number.

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

Part I Tax Return Information (Whole dollars only)

Table with 5 rows and 2 columns: Line number and Description.

Part II Declaration of Taxpayer (Sign only after Part I is completed.)

- 6a, b, c: Consent and authorization checkboxes for direct deposit and ACH payments.

If I have filed a balance due return, I understand that if the IRS does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2001 Federal income tax return.

Sign Here

Signature lines for taxpayer and spouse.

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (See instructions.)

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8453 are complete and correct to the best of my knowledge.

Form fields for ERO's signature, date, and contact information.

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Form fields for Paid Preparer's signature, date, and contact information.

General Instructions

TIP Instead of filing Form 8453, the taxpayer may be able to sign the return electronically using a self-selected PIN. For details, go to the IRS Web Site at www.irs.gov or see Publication 1345.

Purpose of Form

Use Form 8453 to:

- Authenticate the electronic portion of Form 1040, 1040A, or 1040EZ,
- Send any accompanying paper schedules or statements,
- Authorize the electronic return originator (ERO) to transmit via a third-party transmitter, and
- Provide the taxpayer's consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of Federal taxes owed and/or a payment of estimated tax.

When and Where To File

This form must be mailed to the service center where the electronic return was transmitted within 3 business days after the ERO has received acknowledgment from the IRS that the return was accepted. See **Pub. 1345A**, Filing Season Supplement for Authorized IRS e-file Providers, for the address. Only the Andover, Austin, Cincinnati, Memphis, and Ogden Service Centers can accept electronic returns.

Line Instructions

Declaration Control Number (DCN).

The DCN is a 14-digit number assigned by the ERO to each return. Clearly type or print the DCN in the top left corner of each Form 8453. Enter the number **after** the IRS has acknowledged receipt of the electronic return as follows:

<u>Boxes</u>	<u>Entry</u>
1-2	File identification number (always "00")
3-8	Electronic filer identification number (EFIN) assigned by the IRS
9-11	Batch number (000 to 999) assigned by the ERO
12-13	Serial number (00 to 99) assigned by the ERO
14	Year digit (for returns filed in 2002, the year digit is "2")

Example. The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-2.

Name and Address. If the taxpayer received a peel-off name and address label from the IRS, put the label in the name area. Cross out any errors and print the correct information. Add any missing items, such as apartment

number. If the taxpayer did not receive a label, print or type the information in the spaces provided.

P.O. Box. Enter the box number **only** if the post office does not deliver mail to the taxpayer's home.

Note: *The address must match the address shown on the electronically filed return.*

Social Security Number (SSN). Be sure to enter the taxpayer's SSN in the space provided on Form 8453. If a joint return, list the SSNs in the same order as the first names.

Part I—Tax Return Information

Line 5. Do not include any payment with Form 8453. The method of payment depends on whether the taxpayer checks the box on line 6b or 6c. For details, see the instructions for Part II.

Part II—Declaration of Taxpayer

Note: *The taxpayer **must** check all applicable boxes on line 6.*

If there is an amount on line 5 and the taxpayer checks box 6b and is paying by check or money order, mail the payment by April 15, 2002, with **Form 1040-V** to the applicable address shown on that form.

If the taxpayer checks box 6c, the taxpayer must ensure that the following information relating to the financial institution account is provided in the tax preparation software.

- Routing number.
- Account number.
- Type of account (checking or savings).
- Debit amount.
- Debit date (date the taxpayer wants the debit to occur).

An electronically transmitted return will not be considered complete, and therefore filed, unless and until a Form 8453 signed by the taxpayer is received by the IRS.

The taxpayer's signature allows the IRS to disclose to the ERO and/or transmitter the reason(s) for a delay in processing the return or refund. In the case of a taxpayer who is applying for a refund anticipation loan or similar product, the taxpayer's signature also allows the IRS to advise the ERO and/or transmitter if a refund offset may occur.

If the ERO makes changes to the electronic return after Form 8453 has been signed by the taxpayer but before it is transmitted and either **1** or **2** below applies, the ERO must have the taxpayer complete and sign a corrected Form 8453.

1. The adjusted gross income on line 1 differs from the amount on the electronic return by more than \$50 **or**

2. The total tax on line 2, the Federal income tax withheld on line 3, the refund on line 4, or the amount owed on line 5 differs from the amount on the electronic return by more than \$14.

Part III—Declaration of Electronic Return Originator (ERO) and Paid Preparer

The IRS requires the ERO's signature. A paid preparer must sign Form 8453 in the space for **Paid Preparer's Use Only**. Only handwritten signatures are acceptable. But if the paid preparer is also the ERO, do not complete the paid preparer's section. Instead, check the box labeled "Check if also paid preparer."

Note: *If the paid preparer's signature cannot be obtained on Form 8453, you may attach a copy of Form 1040, 1040A, or 1040EZ instead. Attach **only** pages 1 and 2, and write "**COPY—DO NOT PROCESS**" on each page.*

Refunds. After the IRS has accepted the return, the refund should be issued within 3 weeks. However, some refunds may be delayed because of compliance reviews to ensure that returns are accurate.

Refund Information. Refund information is available on TeleTax. Call 1-800-829-4477.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 15 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **When and Where To File** on this page.



Declaration Control Number (DCN)

00 - [] - [] - 2

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

Form 8453-OL

U.S. Individual Income Tax Declaration for an IRS e-file On-Line Return

OMB No. 1545-1397

Department of the Treasury Internal Revenue Service

For the year January 1–December 31, 2001

2001

See instructions on back.

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

Labels: L, A, B, E, L, H, E, R, E. Fields: Your first name and initial, Last name, Your social security number, Spouse's social security number, Home address, Apt. no., City, town or post office, state, and ZIP code, Daytime phone number.

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

Part I Tax Return Information (Whole dollars only)

Table with 2 columns: Description (Adjusted gross income, Total tax, Federal income tax withheld, Refund, Amount you owe) and Line Number (1-5).

Part II Declaration of Taxpayer

- 6a [] I consent that my refund be directly deposited...
b [] I do not want direct deposit of my refund or I am not receiving a refund.
c [] I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal...

If I have filed a balance due return, I understand that if the IRS does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that the information I have given my intermediate service provider and/or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2001 Federal income tax return.

Sign Here: Your signature, Date, Spouse's signature, Date



You may be able to file a completely paperless return! Your tax preparation software contains information about using a self-select PIN instead of filing Form 8453-OL. Or, you can visit the IRS Web Site at www.irs.gov.

General Instructions

Purpose of Form

Use Form 8453-OL to:

- Authenticate the electronic portion of your 2001 Form 1040, 1040A, or 1040EZ,
- Send any accompanying paper schedules or statements, and
- Provide your consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of Federal taxes owed and/or a payment of estimated tax.

Who Must File

If you are filing a 2001 Form 1040, 1040A, or 1040EZ through an intermediate service provider and/or transmitter, you must file a signed 2001 Form 8453-OL with the IRS. If you do not, you will not have filed a valid return for 2001, and we may not allow you to file electronically next year.

Note: Do not send a copy of your Form 1040, 1040A, or 1040EZ.

When and Where To File

You must mail this form to the IRS on the next working day after you have received acknowledgment from your intermediate service provider and/or transmitter that the IRS has accepted your electronically filed return. The address should be included in your acknowledgment message. If not, mail Form 8453-OL to the IRS at the applicable address shown in the chart below. If you do not receive an acknowledgement, you must contact your intermediate service provider and/or transmitter.

Line Instructions

Declaration Control Number (DCN). The DCN is a 14-digit number assigned to your return by your intermediate service provider and/or transmitter. It should be included in your acknowledgment message. Clearly type or print the DCN in the top left corner of Form 8453-OL. The first two digits are always "00". The next six digits are the electronic filer identification number (EFIN). The next five digits are the batch number and serial number. The "2" represents the year the return is filed (2002).

Example. The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-2.

Name and Address. If you received a peel-off name and address label from the IRS, put the label in the name area. Cross out any errors and print the correct information. Add any missing items, such as your apartment number. If you did not receive a label, print or type the information in the spaces provided.

P.O. Box. Enter your box number **only** if the post office does not deliver mail to your home.

Note: The address must match the address shown on your electronically filed return.

Social Security Number (SSN). Be sure to enter your SSN in the space provided on Form 8453-OL. If a joint return, list the SSNs in the same order as the first names.

Part I—Tax Return Information

Line 5. Do not include any payment with Form 8453-OL. The method of payment depends on whether you check the box on line 6b or 6c. For details, see the instructions for Part II.

Part II—Declaration of Taxpayer

Note: You **must** check all applicable boxes on line 6.

If there is an amount on line 5 and you check box 6b and are paying by check or money order, **do not** attach your payment to Form 8453-OL. Instead, mail it by April 15, 2002, with **Form 1040-V** to the IRS at the applicable address shown on that form. If you do not have a Form 1040-V, you may be able to get it from your intermediate service provider and/or transmitter. You can also see your tax return instruction booklet for other ways to get forms, or visit the IRS Web Site at www.irs.gov.

If you check box 6c, you must ensure that the following information relating to the financial institution account is provided in the tax preparation software.

- Routing number.
- Account number.
- Type of account (checking or savings).
- Debit amount.
- Debit date (date you want the debit to occur).

Your electronically transmitted return will not be considered complete, and therefore filed, unless and until the IRS receives your signed Form 8453-OL. If a joint return, your spouse must also sign.

Your signature allows the IRS to disclose to your intermediate service provider and/or transmitter the reason(s) for a delay in processing your return or refund. If you are applying for a refund anticipation loan or similar product, your signature also allows the IRS to advise your intermediate service provider and/or transmitter if a refund offset may occur.

Refunds. Your refund should be issued within 3 weeks after the IRS has accepted your return. However, some refunds may be delayed because of compliance reviews to ensure that returns are accurate. Refund information is available on TeleTax. Call 1-800-829-4477.

IF you live in . . .	THEN mail Form 8453-OL to this address . . .
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, and all APO and FPO addresses (except Asian/Pacific)	Receipt and Control Branch Shipping and Receiving 310 Lowell Street Andover, MA 05501
Illinois, Iowa, Kansas, Minnesota, Missouri, New Mexico, Oklahoma, Texas, Wisconsin	Receipt and Control Branch Shipping and Receiving P.O. Box 1231 Austin, TX 78767-1231
Florida, Indiana, Kentucky, Michigan, Ohio, South Carolina, West Virginia	Stop 2701 Cincinnati, OH 45999
Alabama, Arkansas, Georgia, Louisiana, Mississippi, North Carolina, Tennessee	P.O. Box 1898 Attn: 8453-OL Memphis, TN 38101
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming, and all Asian/Pacific APO and FPO addresses	Stop 6052 1160 West 1200 South Ogden, UT 84201

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act

unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual

circumstances. The estimated average time is 15 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **When and Where To File** on this page.



Form 8878

Form 8878, *IRS e-file Signature Authorization—Application for Extension of Time To File*, was not available at the time of printing. Form 8878 will be posted on the IRS Digital Daily at <http://www.irs.gov>.

IRS e-file Signature Authorization

2001

Declaration Control Number (DCN)

Taxpayer's name	Social security number
Spouse's name	Spouse's social security number

Part I Tax Return Information—Tax Year Ending December 31, 2001 (Whole Dollars Only)

1 Adjusted gross income (Form 1040, line 33; 1040A, line 19; 1040EZ, line 4)	1	
2 Total tax (Form 1040, line 58; 1040A, line 36; 1040EZ, line 11)	2	
3 Federal income tax withheld (Form 1040, line 59; 1040A, line 37; 1040EZ, line 8)	3	
4 Refund (Form 1040, line 68a; 1040A, line 43a; 1040EZ, line 12a)	4	
5 Amount you owe (Form 1040, line 70; 1040A, line 45; 1040EZ, line 13)	5	

Part II Declaration and Signature Authorization of Taxpayer

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2001, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I acknowledge that I have read the Consent to Disclosure and, if applicable, Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return and I agree to the provisions contained therein. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- I authorize _____ to enter my PIN

 as my signature on my tax year 2001 electronically filed income tax return.
- I will enter my PIN as my signature on my tax year 2001 electronically filed income tax return.

Your signature _____ Date _____

Spouse's PIN: check one box only

- I authorize _____ to enter my PIN

 as my signature on my tax year 2001 electronically filed income tax return.
- I will enter my PIN as my signature on my tax year 2001 electronically filed income tax return.

Spouse's signature _____ Date _____

Practitioner PIN Program Participants Only—continue below

Part III Certification and Authentication—Practitioner PIN Program Participants

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

As a participant in the Practitioner PIN Program, I certify that the above numeric entry is my PIN, which is my signature on the tax year 2001 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am participating in the Practitioner PIN Program in accordance with the requirements established for this program.

ERO's signature _____ Date _____

**ERO Must Retain This Document — See Instructions
 Do Not Submit This Document To the IRS Unless Requested To Do So
 See Privacy Act and Paperwork Reduction Act Notice**

Purpose of Form

Use Form 8879 to:

- Certify the truthfulness, correctness, and completeness of the taxpayer's electronic income tax return.
- Select a personal identification number (PIN) as your signature for your electronic income tax return and, if applicable, the Electronic Funds Withdrawal Consent.
- Authorize the electronic return originator (ERO) to enter the taxpayer's PIN as the taxpayer's signature on the electronic income tax return, and if applicable, the Electronic Funds Withdrawal Consent.
- Indicate your participation in the Practitioner PIN Program by completing Part III. For details, see the second bullet under **Important Notes for EROs**.

In some instances, taxpayers may wish to self select a PIN, but indicate they are unavailable or unable to return to the ERO's office, or that it is inconvenient for them to sign the electronically prepared individual income tax return. These taxpayers may authorize the ERO to enter their self-selected PIN by checking the appropriate box in Part II. **When possible, encourage taxpayers to personally enter their PIN for a truly paperless filing experience.**

ERO Responsibilities

EROs must provide Form 8879 to taxpayers who wish to authorize their ERO to enter their self-selected PIN. At the top of the form, enter the name(s) and social security number(s) of the taxpayer(s). Also, generate or enter the 14-digit Declaration Control Number (DCN) from the tax return in accordance with the requirements in Part I of **Pub. 1346**, Electronic Return File Specifications for Individual Income Tax Returns. Complete Part I using the amounts (zeros may be entered, when appropriate) from the taxpayer's 2001 tax return. EROs must also provide Form 8879 for the taxpayer's review. This can be done in person or by sending Form 8879 to the taxpayer using the U.S. mail, a private delivery service, e-mail, or an Internet web site.

Taxpayer Responsibilities

Taxpayers should: **(a)** verify the accuracy of the prepared income tax

return, **(b)** check the appropriate box in Part II to authorize the ERO to enter their PIN or to do it themselves, **(c)** indicate their self-select PIN (only when authorizing the ERO to enter it)—the PIN must be *five* numbers (other than all zeroes), **(d)** sign and date Form 8879, and **(e)** return the completed Form 8879 to the ERO by hand delivery, U.S. mail, private delivery service, or fax.

Important Notes for EROs

- Retain the completed Form 8879 for 3 years from the return due date or IRS received date, whichever is later. **Do not** send Form 8879 to the IRS unless requested to do so.
- Obtain taxpayer authentication information—for example, the taxpayer's date of birth and adjusted gross income from the taxpayer's prior year originally filed tax return. Do not use an amount from an amended return or a math error correction. **Note:** *Complete Part III only if you have agreed to participate in the Practitioner PIN Program. Authentication information will not be required on the input screen for returns filed under the Practitioner PIN Program. EROs preparing tax returns should confirm the identities of the taxpayer(s) listed on the tax return. See additional guidance in Pub. 1345, Handbook for Authorized e-file Providers of Individual Income Tax Returns.*
- Enter the taxpayer's self-selected PIN(s) on the input screen only if the taxpayer has authorized you to do so. If married filing jointly, it is acceptable for one spouse to authorize the ERO to enter his or her self-selected PIN, and for the other spouse to enter his or her own PIN directly on the input screen. It is not acceptable for a taxpayer to select or enter the PIN of an absent spouse.
- A PIN signature replaces **Form 8453**, U.S. Individual Income Tax Declaration for an IRS *e-file* Return. However, do not use a PIN signature if a Form 8453 is required to transmit attachments to IRS.
- Provide the taxpayer(s) with a copy of the signed Form 8879 upon request.
- Provide the taxpayer(s) with a corrected copy of the Form 8879 if changes are made to the return (for example, based on taxpayer review).
- See **Pub. 1345A**, Filing Season Supplement for Electronic Return Originators.

Privacy Act and Paperwork Reduction Act Notice. We ask for this information to carry out the Internal Revenue laws of the United States. Section 6061(a) of the Internal Revenue Code requires taxpayers to sign their tax returns. Section 6106(b) permits the IRS to accept electronic signatures under certain circumstances. Section 6109 requires you to provide your social security number. This form is used to permit you to self select a personal identification number (PIN) which will be your electronic signature for your individual income tax return, and for you to authorize an electronic return originator (ERO) to enter the PIN on your behalf. Routine uses of this information include giving it to the Department of Justice for use in civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. You are not required to authorize your ERO to enter your PIN on your behalf; you may personally enter your PIN at the time of transmission or complete Form 8453. Providing false or fraudulent information may subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is:

- Learning about the law or the form** 8 min.
- Preparing the form** 15 min.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can e-mail us through the IRS Internet Home Page (www.irs.gov/help/email2.html) or write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **Important Notes for EROs**.

Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for taking part in the IRS *e-file* Program. _____
(Taxpayer Name)

(Taxpayer Address optional)

1. Your federal income tax return for _____ is being filed electronically with the _____ Submission Processing Center of the IRS by the services of _____.
2. Your return was accepted by the IRS on _____ and the Declaration Control Number (DCN) assigned to your return is _____.
3. Debt Indicator Code - Part or all of your refund may be offset to a debt owed to the Internal Revenue Service or Financial Management Service

Options:

The boxes in column A, when checked, indicate an option you chose when filing your return. If there is a check in a box in column A, there should be a corresponding check in the box in column B. This means that the option you chose was processed successfully. If not, see your electronic filer.

- | | | |
|--|--------------------------|--------------------------|
| | A | B |
| 4. Signed return with a PIN (You entered self-select PIN or authorized the electronic filer to enter a PIN for you. If column A is checked and B is not checked, you must complete Form 8453.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. You owed additional tax and elected to pay using electronic funds withdrawal payment. (If column A is checked and B is not checked, you must pay by check or credit card.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. You requested Form 2688, Application for Additional Extension of Time To File. (If column A is checked and B is not checked, your extension was not accepted and approved electronically. Submit Form 2688 on paper.) | <input type="checkbox"/> | <input type="checkbox"/> |

Since you are filing your return electronically, PLEASE DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS submission processing center that processes paper returns for your area. The address is in your tax forms package, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS will notify your electronic filer when they accept your return, usually within 48 hours. If your return wasn't accepted, the IRS will notify your electronic filer of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, you can call the IRS toll-free Tele-Tax return information number, 1-800-829-4477, to check the status of your refund. **You will need to know the first social security number shown on your return, your filing status, and the exact amount of the refund you expect.** Tele-Tax should give you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by Tele-Tax, or within one week of that date if you chose direct deposit. If you don't receive it by then, or if Tele-Tax does not give your refund information, call the IRS office at 1-800-829-1040.

If You Owe Tax

If your *e-filed* return has a balance due, you must pay the amount you owe by April 15, 2002. You may use the payment voucher, Form 1040-V, you will receive in the mail or you can obtain a payment voucher from your electronic filer. If you paid by electronic funds withdrawal (direct debit) or by credit card while *e-filing* your return through a tax professional or software, no voucher is needed. To use your credit card to pay by phone or Internet through a service provider, you may call toll free, 1-888-ALLTAXX (1-888-255-8299) or 1-800-2PAY-TAX (1-800-272-9829), or on the Web, visit www.1888ALLTAXX.com or www.officialpayments.com. You may use a MasterCard[®] card, American Express[®] Card or Discover Card[®]. The service providers, based on the amount you are paying, will charge a convenience fee. The fees may vary among the providers. You will be told what the fee is during the transaction and you will be given the option to either continue or cancel the transaction. If the IRS doesn't receive your payment by April 15, 2002, they will send you a notice that asks for full payment of the tax due, **plus penalties and interest**. If you can't pay the amount of tax you owe in full, please complete Form 9465, Installment Agreement Request, which can also be *e-filed*. You may also get a paper Form 9465 by calling 1-800-829-3676. Mail the paper form to the address in the form's instructions.

If You Need to Inquire About Your Electronic Funds Withdrawal Payment

You can call 1-888-353-4537, toll-free, to inquire about the status of an electronic funds withdrawal payment. If there is a change to the bank account information provided on the return, you should call this number to cancel a scheduled payment. You will need the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 8:00 p.m. Eastern Time, at least two business days prior to your delayed payment date.

Refund Anticipation Loans

A refund anticipation loan is a loan made to you based on the refund you expect to receive. This loan is a contract between you and a lender. The IRS is not involved in this contract, can't grant or deny the loan, and can't answer any questions about it. **If you have any questions about a refund anticipation loan, contact your electronic filer or the lender.**

Instructions to EROs

Debt Indicator Code (line 3) -- Check box 3 if the Acknowledgement File Debt Indicator Code equals "I", "F", or "B".

PIN (line 4) -- check the box in column A if the taxpayer entered a self-select PIN or authorized the ERO to enter a PIN for taxpayer. Check the box in column B if the Acknowledgement file PIN Presence Indicator is a "1" or "2". If column A is checked and column B is not checked, ensure that Form 8453 is secured and processed.

Electronic funds withdrawal (line 5) -- Check the box in column A if the taxpayer requested to use electronic funds withdrawal to pay the balance due. Check the box in column B if the Acknowledgement File Payment Acknowledgement field equals "PYMT RQST RCVD". If column A is checked and column B is not checked, inform taxpayer that he/she must pay by check or credit card.

Form 2688 (line 6) -- Check the box in column A if the taxpayer filed Form 2688. Check the box in column B if the acknowledgement file Form 2688 Extension field equals "Extension approved". If column A is checked and column B is not checked, inform the taxpayer that the additional extension was not approved and accepted electronically. Taxpayer must file Form 2688 manually.

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PART III

Error Reject Code Explanations

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Error Reject Code (ERC) Explanations for Individual Income Tax Returns

See Appendix for assistance in identifying SEQ numbers.

- 001** ➤ Page 1 of Form 1040, Form 1040A, or Form 1040EZ must be present.
 ➤ The Summary Record must be present.
- 002** ➤ Reserved
- 003** ➤ Tax Return Record Identification Page 1 - Tax Period (SEQ 005) equal "200112".
 For Form 1040/1040A, Tax Period (SEQ 005) of Tax Return Record Identification
 Page 2 must also equal "200112".
- 004** ➤ Tax Form - Primary SSN (SEQ 010) must be within the valid ranges of SSN/ITIN's
 and cannot equal an ATIN. It must equal all numeric characters and cannot equal
 all blanks, zeros, or nines.
 ➤ Primary SSN (SEQ 010) is a required field.
 ➤ Primary SSN (SEQ 010) of the Tax Form must equal Taxpayer Identification
 Number (SEQ 003) of Tax Return Record Identification Page 1.
 ➤ Taxpayer Identification Number (SEQ 003) of Tax Return Record Identification
 Page 1 must be significant.
- 005** ➤ Statement Record - The maximum number of Statement References within a tax
 return is 30. (A Statement Reference is defined as "STMbnn"; the value of "nn"
 refers to the Statement Number.)
- 006** ➤ Tax Form - Only the following characters are permitted in the Primary Name
 Control (SEQ 050) and Spouse's Name Control (SEQ 055): alpha, hyphen, and
 space. The Name Control cannot contain leading or embedded spaces. The left-
 most position must contain an alpha character.
 ➤ Primary Name Control (SEQ 050) is a required field.
 ➤ Spouse's Name Control (SEQ 055) is a required field when Filing Status (SEQ 130)
 equals "2" or "3". On Form 1040EZ, Spouse's Name Control (SEQ 055) is a
 required field when Secondary SSN (SEQ 030) is significant.
 ➤ Form 8615 - Parent Name Control (SEQ 045) must be significant and correctly
 formatted.
 ➤ Form 8615 - Parent Name Control (SEQ 045) must be significant and correctly
 formatted.
- 007** ➤ Tax Form - Street Address (SEQ 080) is alphanumeric and cannot have leading or
 consecutive embedded spaces. The left-most position must contain an alpha or
 numeric character. The only special characters permitted are space, hyphen (-),
 and slash (/).
 ➤ Street Address (SEQ 080) is a required field. Exception: This check is not
 performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign
 address."
- 008** ➤ Form 1040/1040A - Total Box 6a and 6b (SEQ 167) must equal the number of
 boxes checked for Exempt Self (SEQ 160) and Exempt Spouse (SEQ 163).
 ➤ Filing Status (SEQ 130) is a required field.
- 009** ➤ State Record - The unformatted state record exceeds the maximum length.

- 010** ➤ Significant money amount fields must be right-justified (and zero-filled when transmitting in fixed format). Money amount fields must contain whole dollars (no cents). When a field is defined as "N (positive only)", the field must be present and must contain an amount greater than or equal to zero.
- For numeric fields that can contain a literal value, entries must be left-justified and blank-filled when transmitting in fixed format. When transmitting in variable format, only significant characters are transmitted.
- When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified:
Year fields with a length of four positions = YYYY
Date fields with six positions = MMYYYY
Date fields with eight positions = MMDDYYYY
- All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.
- Form Payment - Taxpayer's Day Time Phone Number (SEQ 090) is a required field.
- 011** ➤ Form 1040/1040A - When Exempt Self (SEQ 160) equals "X", Total Exemptions (SEQ 360) must be greater than zero.
- 012** ➤ Form 1040/1040A - If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is greater than Overpaid, then Amount Owed (SEQ 1290) must be significant. If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is not greater than Overpaid, then Amount Owed (SEQ 1290) cannot be significant.
- 013** ➤ Reserved
- 014** ➤ When there is an entry in a field defined as "NO ENTRY", the return will be rejected.
- 015** ➤ Schedule A - The following literal values cannot be present in Other Expenses Type (SEQ 420, 432) or in Other Expense Type (SEQ 475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT".
- 016** ➤ Tax Form - Zip Code (SEQ 095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code).
- 017** ➤ Form 4137 - Tip Income Name (SEQ 010) and Tip Income SSN (SEQ 020) must be significant. Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."
- 018** ➤ Form 5329 - Name of Person Subject to Penalty Tax (SEQ 010) and SSN of Person Subject to Penalty Tax (SEQ 020) must be significant.
- 019** ➤ Tax Form - When Direct Deposit information is present, Routing Transit Number (SEQ 1272) (RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT).
- Depositor Account Number (SEQ 1278) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.

- If Routing Transit Number (SEQ 1272) or Depositor Account Number (SEQ 1278) is significant, then Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276) must equal "X". Both cannot equal "X".
- 020**
- Tax Form - Name Line 1 (SEQ 060) cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&), hyphen (-), and less-than sign (<). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space.
 - Name Line 1 (SEQ 060) is a required field.
 - DO NOT ENTER DECEDENT NAMES IN NAME LINE 1. DECEDENT RETURNS MAY NOT BE FILED ELECTRONICALLY.
- 021**
- Tax Form - Name Line 2 (SEQ 070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&), hyphen (-), slash (/), and percent (%).
- 022**
- Tax Form - State Abbreviation (SEQ 087) must be significant and consistent with the standard state abbreviations issued by the Postal Service.
 - State Abbreviation (SEQ 087) is a required field.
 - Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."
- 023**
- Tax Form - City (SEQ 083) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.
 - City (SEQ 083) is a required field.
 - Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."
- 024**
- Tax Form - If Address Ind (SEQ 097) equals "1" (APO/FP Address), then City (SEQ 083) must equal "APO" or "FPO", and State Abbreviation (SEQ 087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 095). If State Abbreviation (SEQ 087) equals "AA", "AE", or "AP", then Address Ind (SEQ 097) must equal "1".
- 025**
- Authentication Record - For an On-Line return (when PIN Type Code (SEQ 008) is blank), the following fields must be present: Jurat/Disclosure Code (SEQ 075) of Authentication Record and the Taxpayer Signature Date (SEQ 070) and Primary Date of Birth (SEQ 010) of the Authentication Record.
- 026**
- Authentication Record - For an On-Line return (when PIN Type Code (SEQ 008) is blank), if Filing Status (SEQ 130) of the Tax Form equals "2", then the following fields must be present: Jurat/Disclosure Code (SEQ 075) of Authentication Record and the Taxpayer Signature Date (SEQ 070) and Spouse Date of Birth (SEQ 040) of the Authentication Record.
- 027**
- Summary Record - Electronic Return Originator Name (SEQ 010) must be significant.
 - Electronic EFIN of ER (SEQ 020) must be significant and equal to EFIN of Originator (SEQ 008b) of Tax Return Record Identification Page 1.
- 028**
- Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 008b) must contain a valid District Office Code. Refer to Attachment 7 for District Office Codes.

- 029** ➤ Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 008b) must be for a valid electronic filer.
- 030** ➤ Taxpayer Identification Number (SEQ 003) of all data records in a tax return must contain the same Primary SSN.
- Schedule Occurrence Number (SEQ 005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001". Note: For multiple occurrences of a schedule or form, the Page Number (SEQ 002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a schedule or Form.
- All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:
 - Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule D, Schedule F, Schedule H, Schedule 2, Form 2106, Form 2441, Form 4562, Form 5329, Form 6251, Form 6765, Form 8275, Form 8275-R, Form 8582-CR, Form 8594, Form 8606, Form 8621, Form 8697, Form 8801 and Form 8839.
 - Page 2 and Page 3 are optional for Form 2210 and Form 8582, but neither Page 2 nor Page 3 can be present without Page 1.
 - Form 4136 Page 2 may be present without Page 1, but if Page 1 is present, then Page 2 must also be present.
 - Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713
 - Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.
 - State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.
- For Form 1040, Pages 1 and 2 must be present, and the following cannot be present: Form 1040A Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ.
- For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ.
- For Form 1040EZ, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2.
- 031** ➤ Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 007) must be numeric.
- 032** ➤ Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 008) must be numeric.
- 033** ➤ Fields within a record cannot be longer than specified.
- Name Line 1 (SEQ 060) of the Tax Form can have a maximum of 35 characters; any more than 35 will be dropped.
- 034** ➤ Record ID Group - For each record, significant data must be present following the Record ID Group.
- 035** ➤ Field Sequence Numbers within each record must be in ascending order and must be valid for that record.

- 036** ➤ Schedule C-EZ - Only one Schedule C-EZ is allowed for the Primary SSN and one for the Secondary SSN (a total of two Schedules C-EZ per tax return when Filing Status (SEQ 130) equals "2"). When a taxpayer files Schedule C-EZ, no Schedule C is allowed for that taxpayer.

- 037** ➤ Form 1040/1040A - The number of Dependent Name Controls (SEQ 172, 182, 192, 202, 212, 222, or in the related Statement Record), must equal the total of the following fields: Number of Children Who Lived with You (SEQ 240), Number of Children Not Living with You (SEQ 247), and Number of Other Dependents Listed (SEQ 350).

- 038** ➤ Form 1040A - Taxable Income (SEQ 820) must be less than \$50000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, Form 1099-R, Form 2120, Form 2210, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8839, Form 8862, Form 8863, Form 9465, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.

- 039** ➤ Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 030) is significant) must be under age 65, Taxable Interest (SEQ 380) cannot exceed \$400. Taxable Income (SEQ 820) must be less than \$50000, and only the following can be present: Form W-2, Form 8379, Form 8862, Form 9465, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.

- 040** ➤ Reserved

- 041** ➤ Form 1040/1040A - Dependent entries must start on Line 1 of the dependent information. No lines may be skipped when completing the dependent information.

- 042** ➤ Reserved

- 043** ➤ Form 1040/1040A - When Filing Status (SEQ 130) equals "4", at least one of the following fields must be significant:
 - Qualifying Name for H of Household (SEQ 150) and SSN for Qual Name (SEQ 153);
 - Number of Children Who Lived with You (SEQ 240);
 - Number of Other Dependents Listed (SEQ 350).
 ➤ When Qualifying Name for H of Household (SEQ 150) is significant, SSN for Qual Name (SEQ 153) must be significant and within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030).

- 044** ➤ Record ID Group - The record has an invalid field in one of the Record ID Group. The error may be one of the following:
 - The Taxpayer Identification Number (SEQ 003) within the Record ID does not match Primary SSN (SEQ 010) of the Tax Form.
 - The schedule or form is invalid for electronic filing or the page number is incorrect or duplicated.
 - Each record must be followed by a record terminus character (#).

- 045** ➤ Record ID Group - The format and content of the Record ID Group that begins each record must be exactly as defined in Part II Record Layouts and must not duplicate another Record ID Group.
 - If the Schedule/Form Occurrence Number (SEQ 005) of Record ID is invalid, or is a duplicate, or exceeds the maximum number permitted for that record the return will

- be rejected. Refer to Attachment 10 for the maximum number of schedules/forms permitted in an electronically filed tax return.
- 046** ➤ Schedule SE - SSN of Self-Employed (SEQ 020) on the first Schedule SE must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
 - 047** ➤ Schedule SE - SSN of Self-Employed (SEQ 020) on the second Schedule SE must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Self-Employed (SEQ 020) on the first Schedule SE. When both spouses are filing Schedule SE, the Schedule SE for the primary taxpayer must precede the Schedule SE for the secondary taxpayer.
 - 048** ➤ Form 2106/2106-EZ - SSN of Taxpayer with Employee Business Expense (SEQ 009) on the first Form 2106/Form 2106EZ must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
 - 049** ➤ Form 2106/2106-EZ - SSN of Taxpayer with Employee Business Expense (SEQ 009) on the second Form 2106/Form 2106EZ must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Taxpayer with Employee Business Expense (SEQ 009) on the first Form 2106/Form 2106EZ. When both spouses are filing Form 2106/Form 2106EZ, the Form 2106/Form 2106EZ for the primary taxpayer must precede the Form 2106/Form 2106EZ for the secondary taxpayer.
 - 050** ➤ Statement Record - The only valid entry in a Required Statement Record field (identified by an at-sign (@) in the Appendix) is a Statement Reference, i.e., "STMbnn".
 - For Required Statement Records, Line 02 must be blank. Line 03 must be present and must contain significant data.
 - For Required Statement Records, any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.
 - 051** ➤ Statement Record - For Optional Statement Records (identified by an asterisk (*)), any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.
 - 052** ➤ Statement Record - Optional Statement Records (identified by an asterisk (*)) are used only when the lines of data to be entered exceed spacing allowed on a schedule or form.
 - For Optional Statement Records, Lines 01, 02, 03, and 04 must be present and must contain significant data.
 - 053** ➤ Statement Record - The number of Statement Records cannot exceed the number of Statement References within a tax return.
 - 054** ➤ Form 4137 - Tip Income SSN (SEQ 020) on the first Form 4137 must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
 - 055** ➤ Form 8606 - SSN of Taxpayer with IRAs (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.
 - 056** ➤ Form 8606 - SSN of Taxpayer with IRAs (SEQ 010) on the second Form 8606 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040/1040A and must not be equal to SSN of Taxpayer with IRAs (SEQ 010) on the first Form 8606. When both spouses are filing Form 8606, the Form 8606 for the primary taxpayer must precede the Form 8606 for the secondary taxpayer.

- 057** ➤ Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 020) on the first Form 5329 must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 058** ➤ Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 020) on the second Form 5329 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Person Subject to Penalty Tax (SEQ 020) on the first Form 5329. When both spouses are filing Form 5329, the Form 5329 for the primary taxpayer must precede the Form 5329 for the secondary taxpayer.
- 059** ➤ Form 4137 - Tip Income SSN (SEQ 020) on the second Form 4137 must equal Secondary SSN (SEQ 030) of Form 1040 and must not be equal to Tip Income SSN (SEQ 020) on the first Form 4137. When both spouses are filing Form 4137, the Form 4137 for the primary taxpayer must precede the Form 4137 for the secondary taxpayer.
- 060** ➤ Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 007) must be in ascending numerical sequence within a transmission. However, the RSN's within the transmission do not have to be consecutive.
- 061** ➤ Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 008) must be in ascending numerical sequence within the transmission. However, the DCN's within the transmission do not have to be consecutive.
- 062** ➤ Tax Return Record Identification Page 1 - The first two digits of the Declaration Control Number (DCN) (Field 10) must be zeros.
- 063** ➤ Tax Form - When Filing Status (SEQ 130) equals "2" or "3", both Primary SSN (SEQ 010) and Secondary SSN (SEQ 030) must be numeric. (The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 030) is significant.)
- 064** ➤ Tax Return Record Identification Page 1 - The Year Digit of Declaration Control Number (DCN) (SEQ 008) must be "2".
- 065** ➤ Form 1040/1040A - When Exempt Spouse Ind (SEQ 163) equals "X", Filing Status (SEQ 130) must equal "2".
- 066** ➤ Form 1040/1040A - If any field of the following "dependent group" is significant, then all fields in that group must be significant: Dependent First Name, Dependent Last Name, Dependent Name Control, Dependent's SSN, and Relationship.
➤ Dependent Name Control (SEQ 172, 182, 192, 202, 212, 222) must be in the correct format
- 067** ➤ Form 1040/1040A - Dependent First Name (SEQ 170, 180, 190, 200, 210, 220) and Dependent Last Name (SEQ 171, 181, 191, 201, 211, 221) must contain only alpha characters and spaces. A space cannot be in the first position of either Dependent First Name or Dependent Last Name.
- 068** ➤ Form 1040/1040A - When Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) or another Dependent's SSN. It must equal all numeric characters and cannot equal all zeros or all nines.

- 069 ➤ Form 1040/1040A - When Filing Status (SEQ 130) equals "2", Name Line 1 (SEQ 060) must contain an ampersand (&).
- Form 1040EZ - When Secondary SSN (SEQ 030) is significant, Name Line 1 (SEQ 060) must contain an ampersand (&).

- 070 ➤ Form 1040 - If Other Adjustments Literal (SEQ 720) equals "JURY PAY", then at least one Type of Other Income (SEQ 560) must equal "JURY PAY".

- 071 ➤ Tax Form - When Secondary SSN (SEQ 030) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 010). It must equal all numeric characters and cannot equal all zeros or all nines.

- 072 ➤ Tax Form - When EIC Eligibility (SEQ 1183) equals "NO", Earned Income Credit (SEQ 1180) cannot be significant.
- Form 1040/1040A - When Schedule EIC is present, Earned Income Credit SEQ (1180) must be significant.

- 073 ➤ Form 1040/1040A - When Year Spouse Died (SEQ 155) is significant, it must equal "1999" or "2000" (i.e., one of the two years prior to the tax year of the return) and Filing Status (SEQ 130) must equal "5".
- When Filing Status (SEQ 130) equals "5", Number of Children Who Lived with You (SEQ 240) must be significant.

- 074 ➤ Form 2441/Schedule 2 - Qualifying Person SSN (SEQ 214, 223) cannot equal another Qualifying Person SSN on the same Form 2441/Schedule 2 or in the related Statement Record.

- 075 ➤ Tax Form - If Earned Income Credit (SEQ 1180) is significant, then at least one of the following must be present for the forms listed below.
 - Form 1040:** Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Type of Other Income (SEQ 560) and Amount of Other Income (SEQ 570); Form W-2; Form 1099-R with Distribution Code (SEQ 190) equal to "3"; Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330, 1390) equal to "P"; Schedule F.
 - Form 1040A:** Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Form W-2; Form 1099-R with Distribution Code (SEQ 190) equal to "3".
 - Form 1040EZ:** Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Form W-2.

- 076 ➤ Form 1040/1040A - If Taxable Interest (SEQ 380) is greater than \$400, or if Taxable Interest (SEQ 290) of Schedule B/Schedule 1 is significant, then Taxable Interest (SEQ 380) of Form 1040/1040A must equal Taxable Interest (SEQ 290) from Schedule B/Schedule 1.

- 077 ➤ Form 1040/1040A - If Total Ordinary Dividends (SEQ 394) is greater than \$400, or if Total Ordinary Dividends (SEQ 525) of Schedule B/Schedule 1 is significant, then Total Ordinary Dividends (SEQ 394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 525) from Schedule B/Schedule 1.

- 078 ➤ Form 1040 - Capital Gain/Loss (SEQ 450) must equal one of the following fields from Schedule D: Combined Net Gain/Loss (SEQ 1848) or Allowable Loss (SEQ 1849).

- 079** ➤ Form 1040 - Rent/Royalty/Part/Estates/Trusts Inc (SEQ 510) must equal Total Income or Loss (SEQ 1150) or Total Supplemental Income (Loss) (SEQ 2010) from Schedule E.
- 080** ➤ Form 1040 - Current Year Moving Expenses (SEQ 637) must equal Moving Exp Deduction (SEQ 180) from Form(s) 3903.
- 081** ➤ Form 1040 - If F4684 Literal (SEQ 460) is not significant, then Other Gain/Loss (SEQ 470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.
- 082** ➤ Form 1040 - If F4684 Literal (SEQ 460) is not significant, then Other Gain/Loss (SEQ 470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.
- 083** ➤ Form 1040/1040A - Credit for Child & Dependent Care (SEQ 925) must equal Credit for Child & Dependent Care (SEQ 330) from Form 2441/Schedule 2.
- 084** ➤ Form 1040/1040A - Credit for Elderly or Disabled (SEQ 930) must equal Credit (SEQ 250) from Schedule R/Schedule 3.
- 085** ➤ Schedule R/Schedule 3 - Taxable Disability (SEQ 150) must be significant when one of the following fields equals "X": Retire/Disabled (SEQ 020); Both Under 65, One Retired (SEQ 040); Both Under 65, Both Retired (SEQ 050); One Over 65, Other Retired (SEQ 060); Under 65, Did Not Live With Spouse (SEQ 090).
- 086** ➤ Form 1040 - If Exempt/Form 4361 Box (SEQ 025) of Schedule(s) SE and Exempt SE Tax Indicator (SEQ 1035) of Form 1040 are blank, then Self Employment Tax (SEQ 1040) of Form 1040 must equal Self-Employment Tax (SEQ 160) from Schedule(s) SE.
- 087** ➤ Form 1040 - Alternative Minimum Tax (SEQ 918) must equal Alternative Minimum Tax (SEQ 340) from Form 6251.
- 088** ➤ Form 1040/1040A - Overpaid (SEQ 1260) must equal the total of the following fields: Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), and ES Penalty Amt (SEQ 1300).
- 089** ➤ Form 1040 - When Total Alimony Paid (SEQ 697) is significant, Recip Soc Sec No. (SEQ 693) must be significant, and vice versa.
➤ When Recip Soc Sec No. (SEQ 693) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 010).
- 090** ➤ Form 2441/Schedule 2 - When Form 2441/Schedule 2 is present, at least one of the following fields must be significant: Credit for Child & Dependent Care (SEQ 330) of Form 2441/Schedule 2; Dependent Care Benefits Literal (SEQ 371) of Form 1040/1040A; Dependent Care Benefits (SEQ 210) of Form W-2.
➤ If the Credit for Child and Dependent Care (SEQ 330) of Form 2441/Schedule 2 is not significant, the Tax (SEQ 915/860) of Form 1040/1040A must be zero.
- 091-093** ➤ Reserved
- 094** ➤ Form 6252 - If Line 24 Minus Line 25 (SEQ 290) or Line 35 Minus Line 36 (SEQ 460) is significant, then Schedule D or Form 4797 must be present.

- 095** ➤ Form 2441/Schedule 2 - If Total Qualified Expenses or Limit (SEQ 230), or Credit for Child & Dependent Care (SEQ 330), or Net Allowable Amount (SEQ 460) is greater than zero, then Qualifying Person SSN - 1 (SEQ 214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 318), Prior Year Qualifying Person Name (SEQ 324), and Prior Year Qualifying Person SSN (SEQ 326) are present and there are no current year expenses.
- If Credit for Child & Dependent Care (SEQ 330) is significant, and Total Qualified Expenses or Limit (SEQ 230) or Net Allowable Amount (SEQ 460) is greater than zero, then Primary Earned Income (SEQ 260) (and Spouse's Earned Income (SEQ 270) when Filing Status (SEQ 130) of Form 1040/1040A equals "2") must be significant.
- 096** ➤ Reserved
- 097** ➤ Form 1040 - When Capital Distribution Box (SEQ 447) equals to "X", Capital Gain/Loss (SEQ 450) must be significant, Schedule D must not be present.
- When Capital Distribution Box (SEQ 447) is not equal to "X" and Capital Gain/Loss (SEQ 450) is significant, Schedule D must be present.
- 098** ➤ Schedule C - Gross Receipts Less Returns Allowances (SEQ 220) must equal Gross Receipts/Sales (SEQ 200) minus Returns/Allowances (SEQ 210).
- 099** ➤ Form 1040 - Business Income/Loss (SEQ 440) must equal the total of Net Profit (Loss) (SEQ 710) from Schedule(s) C plus Net Profit (SEQ 710) from Schedule(s) C-EZ.
- 100** ➤ Schedule C - When Net Profit (Loss) (SEQ 710) is less than zero and Some Is Not At Risk (SEQ 730) equals "X", Form 6198 must be present.
- 101** ➤ Form 4952 - At least one of the following fields must be greater than zero: Investment Interest Expense (SEQ 010), Carryover Disallowed Interest Expense (SEQ 020), Investment Interest Expense Deduction (SEQ 060).
- 102** ➤ Schedule E - If Some is Not At Risk (SEQ 1180, 1238, 1298, 1358, 1418) equals "X" on any Schedule E, and the corresponding Part/S-Corp Nonpassive Sch K-1 Loss (SEQ 1192, 1253, 1313, 1373, 1433) is significant, then Form 6198 must be present.
- 103** ➤ Tax Form - If Withholding (SEQ 1160) is greater than \$500, then at least one of the following must be present for the forms listed below.
- Form 1040:** Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2; Withholding (SEQ 160) on Form 1099-R; Withholding (SEQ 050) on Form W2-G.
- Form 1040A:** Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2; Withholding (SEQ 160) on Form 1099-R.
- Form 1040EZ:** Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2.
- 104** ➤ Reserved
- 105** ➤ Tax Form - When Direct Deposit information is present, the following fields must be significant: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276); Depositor Account Number (SEQ 1278); and RAL Indicator (SEQ 1465).

- 106** ➤ Schedule E - If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: SEQ 125, 155, 380, 1000, 1040, 1110, 1120, 1150, 1445, 1455, 1475, 1485, 1495, 1750, 1755, 1765, 1913, 1917, 1923, 1927, 1933, 1937, 1939, 1943, 1945, 1977, 1991, 2010, and 2020.
- 107** ➤ Schedule SE - If SST Wages/RRT Comp (SEQ 088) or Unreported Tips (SEQ 090) is significant, then Total Wages/Unreported Tips (SEQ 100) must be significant.
- 108** ➤ Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1138).
➤ Form 1040EZ - If Refund (SEQ 1270) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1256).
- 109** ➤ Form 1040/1040A - If Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.
➤ Form 1040EZ - If Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant.
- 110** ➤ Form 1040 – If both Schedule D and Schedule J are present, then “Tax” (SEQ 915) of Form 1040, must be equal to or be greater than “Subtract Line 21 from Line 17” (SEQ 220) of Schedule J.
- 111** ➤ Form 1040/1040A- When Must Itemize Indicator (SEQ 786) equals "X", Filing Status (SEQ 130) must equal "3".
- 112** ➤ Form 1040 - When Retirement Tax Plan Literal (SEQ 1095) is blank, Tax on Retirement Plans (SEQ 1100) must equal the total of the following fields from Form(s) 5329: Total Section 72 Tax on Early Distributions (SEQ 078), Tax on Ed IRA Distrib Not Used for Educ Expenses (SEQ 091), Excess Contributions Tax on Traditional IRA (SEQ 160), Excess Contributions Tax on Roth IRA (SEQ 480), Excess Contribution Tax on Ed IRA (SEQ 570), Excess Contributions Tax on MSA (SEQ 660), and Tax on Excess Accumulations (SEQ 720).
➤ When Retirement Tax Plan Literal (SEQ 1095) equals "NO", Form 5329 does not have to be present, but Tax on Retirement Plans (SEQ 1100) of Form 1040 must be significant and Distribution Code (SEQ 190) of Form 1099-R must equal "1".
- 113** ➤ Schedule A - When Non-Cash/Check Contribution (SEQ 360) is greater than \$500, Form 8283 must be present.
- 114** ➤ Form 1040/1040A - If Taxable Amount of Social Security (SEQ 557) is significant, then Social Security Benefits (SEQ 553) must be significant.
- 115** ➤ Form 1040 - If Railroad Retire Indicator (SEQ 1070) is blank, then Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must equal F1040 Social Security Medicare Tax on Tips (SEQ 200) from Form(s) 4137.
- 116** ➤ Form 1040/1040A - If Total Payments (SEQ 1250) is not equal to Total Tax (SEQ 1138), then at least one of the following fields must be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), Amount Owed (SEQ 1290).
- 117** ➤ Schedule C - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 200), Gross Income (SEQ 270), Total Expenses (SEQ 700), Tentative Profit/Loss (SEQ 702), Net Profit (Loss) (SEQ 710).

- 118 ➤ Form 5329 - Name of Person Subject to Penalty Tax (SEQ 010) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.
- The following cannot be present: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.
- 119 ➤ Form 1040/1040A - If Filing Status (SEQ 130) equals "3", then State Abbreviation (SEQ 087) cannot equal any of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington), and WI (Wisconsin).
- Exception: If Filing Status equals "3" and Address Ind (SEQ 097) equals "2" (Stateside Military Address), then the State Abbreviation (SEQ 087) may equal one of the Community Property states listed above.
- 120 ➤ Reserved
- 121 ➤ Form 1040/1040A - Pensions Annuities Received (SEQ 485) cannot equal Taxable Pensions Amount (SEQ 495).
- 122 ➤ Form W-2 - Employer Identification Number (SEQ 040) must be numeric, the first two digits of Employer Identification Number (SEQ 040) must equal a valid District Office Code, Employer Name Control (SEQ 045) must be significant, and W-2 Indicator (SEQ 510) must equal "N" or "S". Refer to Attachment 7 for District Office Codes.
- **Note:** The value "N" (Non-Standard) indicates that the Form W-2 was altered, handwritten, or typed, or that a cumulative Earnings Statement or a substitute Form W-2 was used. The value "S" (Standard) identifies a Form W-2 that is a computer-produced print, an IRS form, or an IRS-approved facsimile.
- 123 ➤ Form W-2 - The following fields must be significant: Employer Name (SEQ 050), Employer Address (SEQ 060), Employee Name (SEQ 090), Employee Address (SEQ 100); Employee City (SEQ 110), Employee State (SEQ 113), Employee Zip Code (SEQ 115), and Wages (SEQ 120).
- **Exception:** The check for Wages (SEQ 120) is bypassed when Combat Pay has been excluded from Wages.
- **Exception:** When a period (.) is present in the Employee State (SEQ 0113) on Form W-2, the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.
- 124 ➤ Form W-2G - The following fields must be significant: Payer Name Control (SEQ 015), Payer Name (SEQ 020), and Payer Identification Number (SEQ 026).
- 125 ➤ Form 1099-R - The following fields must be significant: Payer Name Control (SEQ 015), Payer Name (SEQ 020), and Payer Identification Number (SEQ 050).
- 126 ➤ Tax Form - If any Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1390, 1400, 1410) is significant, then either Preparer SSN/Preparer TIN (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.
- If Preparer SSN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.
- If Preparer TIN (SEQ 1360) is significant, the first position must equal "P" and the last positions must be numeric characters and cannot equal all zeros or all nines.

- If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.
 - When Paid Preparer information (SEQ 1340-1420) is significant, Non-Paid Preparer (SEQ 1338) cannot be significant, and vice versa. Refer to Attachment 6 for more information on Non-Paid and Paid Preparers.
- 127** ➤ Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1138), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is equal to Overpaid (SEQ 1260), then Refund (SEQ 1270) cannot be significant.
- 128** ➤ Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1138), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero.
- 129** ➤ Form 1040/1040A - If Total Payments (SEQ 1250) equals Total Tax (SEQ 1138), then the following fields cannot be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), and Applied to ES Tax (SEQ 1280).
- 130** ➤ Form 1040/1040A - If Total Itemized or Standard Deduction (SEQ 789) contains one of the following amounts: \$4700, 5600, 5650, 6750, 7750, 8500, 8850, 9400, 10300, or 11200; and Modified Standard Deduction Ind (SEQ 787) of Form 1040 is blank; then at least one of following fields must equal "X": Self 65 or Over Box (SEQ 772), Self Blind Box (SEQ 774), Spouse 65 or Over Box (SEQ 776), Spouse Blind Box (SEQ 778).
- Exception for Form 1040: This check is not performed when one or more of the following forms are present: Schedule A, Form 4563.
- 131** ➤ Form 1040/1040A - If Number of Children Not Living with You (SEQ 247) is significant, then at least one Relationship (SEQ 177, 187, 197, 207, 217, 227) must equal "CHILD", "DAUGHTER", "GRANDCHILD", or "SON".
- 132** ➤ Form 1040 - When Capital Distribution Box equals to "X", Capital Gain/Loss (SEQ 450) must contain a positive amount.
- 133** ➤ Schedule R/Schedule 3 - If Nontaxable SSB/RRB (SEQ 163) or Nontaxable Other (SEQ 167) is significant, then Pensions & Annuities (SEQ 170) must be significant.
- 134** ➤ Form 1040 - If Exempt Self (SEQ 160) equals "X", and Must Itemize Indicator (SEQ 786) and Itemized Election Ind (SEQ 788) are blank, and Schedule A and Form 4563 are not present, then Total Itemized or Standard Deduction (SEQ 789) must equal a valid standard deduction.
- Form 1040A – If Exempt Self (SEQ 160) equals "X", and Must Itemize Indicator (SEQ 786) and Modified Standard Deduction Ind (SEQ 787) are blank; then Total Itemized or Standard Deduction (SEQ 789) must equal a valid standard deduction.
- 135** ➤ Form 1040 - When F4684 Literal (SEQ 460) equals "F4684", Form 4684 must be present.
- 136** ➤ Form 1040 - If Form 2210 or Form 2210F is present, then ES Penalty Amount (SEQ 1300) of Form 1040 must equal Underpayment Penalty/Short Method (SEQ 240) or Total Underpayment Penalty (SEQ 720) from Form 2210, or Underpayment Penalty/Farmers Fishermen (SEQ 180) from Form 2210F.

- Form 1040A - If Form 2210 is present, then ES Penalty Amount (SEQ 1300) of Form 1040A must equal Underpayment Penalty/Short Method (SEQ 240) or Total Underpayment Penalty (SEQ 720) from Form 2210.
- 137** ➤ Form 2441/Schedule 2 - When SSN/EIN 1 or 2 (SEQ 040, 090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 050, 100) must be significant.
- 138** ➤ Form 1040/1040A - Total Exemptions (SEQ 360) must equal the total of the following fields: Total Box 6a and 6b (SEQ 167); Number of Children Who Lived with You (SEQ 240); Number of Children Not Living with You (SEQ 247); and Number of Other Dependents Listed (SEQ 350).
- 139** ➤ Form W-2 - Employee SSN (SEQ 080) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of the Tax Form.
- 140** ➤ Form 1040 - Farm Income (SEQ 520) must equal Net Farm Profit or Loss (SEQ 680) from Schedule(s) F.
- 141** ➤ Schedule F - At least one of the following fields must be significant: Gross Income Amount (SEQ 280), Total Expenses (SEQ 650), Net Farm Profit or Loss (SEQ 680).
- 142** ➤ Schedule F - Accounting Method Cash Indicator (SEQ 050) or Accounting Method Accrual Indicator (SEQ 060) must equal "X". Both indicators cannot equal "X".
- 143** ➤ Schedule F - Materially Participate Yes Indicator (SEQ 100) and Materially Participate No Indicator (SEQ 110) cannot both equal "X" and cannot both equal blank.
- 144-145** ➤ Reserved
- 146** ➤ Tax Form - When Unemployment Compensation (SEQ 552) is significant, it must be numeric and greater than zero.
- 147** ➤ Reserved
- 148** ➤ Form 2210 - When Waiver Box (SEQ 020) equals "X", either Waiver Explanation/Short Method (SEQ 237) or Waiver Explanation (SEQ 717) must equal "STMbnn".
➤ Form 2210F - When Waiver of Penalty Box (SEQ 013) equals "X", Waiver Explanation (SEQ 177) must equal "STMbnn".
- 149** ➤ Schedule C - When Other Clos Inv Method (SEQ 744) equals "X", Other Meth Explanation (SEQ 746) must equal "STMbnn".
- 150** ➤ Form 1040 - When F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) are significant, Form 4255 must be present and Total Increase Tax (SEQ 530) of Form 4255 must be significant.
➤ When Form 4255 is present, F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) of Form 1040 must be significant.
- 151** ➤ Summary Record - Number of Logical Records in Tax Return (SEQ 040) must equal the total logical record count computed by the IRS
- 152** ➤ Summary Record - Number of Forms W-2 (SEQ 050) must equal the number of Forms W-2 computed by the IRS.

- 153** ➤ Summary Record - Number of Forms W-2G (SEQ 060) must equal the number of Forms W-2G computed by the IRS.
- 154** ➤ Summary Record - Number of Forms 1099-R (SEQ 070) must equal the number of Forms 1099-R computed by the IRS.
- 155** ➤ Summary Record - Number of Schedule Records (SEQ 080) must equal the number of schedule records computed by the IRS.
- 156** ➤ Summary Record - Number of Form Records (SEQ 090) must equal the number of form records computed by the IRS.
- 157** ➤ Summary Record - Number of Statement Record Lines (SEQ 100) must equal the number of statement record lines computed by the IRS.
- 158** ➤ Form 1040/1040A - If Credit for Elderly or Disabled (SEQ 930) is significant, and Self 65 or Over Box (SEQ 772) and Spouse 65 or Over Box (SEQ 776) are blank, then one of the following fields from Schedule R/Schedule 3 must be significant: Retire/Disabled (SEQ 020); Both Under 65, One Retired (SEQ 040); Both Under 65, Both Retired (SEQ 050); Under 65, Did Not Live with Spouse (SEQ 090).
- 159** ➤ Form 1040EZ - If Dependent No-Ind (SEQ 785) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) must equal \$7450 when Secondary SSN (SEQ 030) is not significant, and must equal \$13400 when Secondary SSN (SEQ 030) is significant.
 ➤ If Dependent Yes-Ind (SEQ 784) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) cannot exceed \$4550 when Secondary SSN (SEQ 030) is not significant, and cannot exceed \$10500 when Secondary SSN (SEQ 030) is significant.
- 160** ➤ Summary Record - Number of Forms W-2C (SEQ 055) must equal the number of Forms W-2C computed by the IRS.
- 161** ➤ Form 1040EZ - Dependent Yes-Ind (SEQ 784) and Dependent No-Ind (SEQ 785) cannot both equal "X" and cannot both equal blank.
- 162** ➤ Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed \$365 and Adjusted Gross Income (SEQ 750) must be less than \$10710.
 ➤ When Dependent Yes-Ind (SEQ 784) equals "X", Earned Income Credit (SEQ 1180) cannot be significant.
- 163** ➤ Schedule R/Schedule 3 - One of the following fields must be significant: SEQ 010, 020, 030, 040, 050, 060, 070, 080, 090.
- 164** ➤ Reserved
- 165** ➤ Form 1040 - If Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 is significant, then Schedule SE must be present. If Schedule SE is present and Exempt-Notary Literal (SEQ 050) of Schedule SE is not significant, then Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 must be significant.
- 166** ➤ Reserved

- 167** ➤ Form 9465 - Monthly Payment Date (SEQ 310) must be significant and must be within the 01 to 28 range.
- 168** ➤ Form 9465 - Monthly Payment (SEQ 300) must be equal to or greater than \$25.
- 169** ➤ Schedule E - At least one of the following fields must be significant on the first occurrence of Schedule E: Total Rents Received (SEQ 125); Total Royalties Rec'd (SEQ 155); Rental & Royalty Deduction (SEQ 1000); Total Income (SEQ 1110); Total Losses (SEQ 1120); Part/S-Corp Name A (SEQ 1170); Tot Part/S-Corp Income (SEQ 1750); Tot Part/S-Corp Loss and Sec 179 Deduction (SEQ 1755); Tot Estate/Trust Inc (SEQ 1933); Tot Estate/Trust Loss (SEQ 1937); Total REMIC Income (SEQ 1977); Net Farm Rental Income/Loss (SEQ 1991); Farming/Fishing Share (SEQ 2020); Net Rental Real Estate Income/Loss (SEQ 2030).
- 170** ➤ Schedule A - Casualty/Theft Loss (SEQ 390) must equal Line 16 Minus Line 17 (SEQ 450) from Form 4684, when either field is significant.
- 171** ➤ Form 4797 - When Form 4684 is present, Gain/Loss for Entire Year (Form 4684 Sec B Gain) (SEQ 440) of Form 4797 must equal Loss Equal to or Smaller than Gain (SEQ 1120) from Form 4684.
- 172** ➤ Form 9465 - Amount Owed on Tax Return (SEQ 280) cannot be greater than \$10000.
- 173** ➤ Reserved
- 174** ➤ Form 4684 - When Line 16 minus Line 17 (SEQ 450) is significant, Line 13 more than Line 14 (SEQ 430) must be significant.
- 175** ➤ Form 1040 - When Other Adjustment Amount (SEQ 730) or Total Other Adjustments (SEQ 735) is significant, Total Adjustments (SEQ 740) must be significant.
- 176** ➤ Reserved
- 177** ➤ Tax Form - If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed \$2450 unless Form 4797 is attached: Taxable Interest (SEQ 380), Tax-Exempt Interest (SEQ 385), Total Ordinary Dividends (SEQ 394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 450) (when greater than zero) of Form 1040.
- 178** ➤ Form 1040 – When Other Form Block (SEQ 1006) equals “X”, one of the following forms must be present: Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, Form 8859, Form 8861.
- 179** ➤ Form 1040 - When Nonconventional Source Fuel Credit Literal (SEQ 1017) is significant, Nonconventional Source Fuel Credit Amount (SEQ 1018) must be significant and vice versa.
 ➤ When Nonconventional Source Fuel Credit Amount (SEQ 1018) is significant, then Nonconventional Source Fuel Credit (SEQ 1025) must contain “STMbnn”.
- 180** ➤ Form 4835 - When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 610) or Net Farm Rent (Loss) (SEQ 630).

- When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 630).
 - **Note:** Net Farm Rent (Loss) (SEQ 630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.
- 181** ➤ Form 4835 - If Some is Not at Risk (SEQ 620) equals "X" on one or both Form(s) 4835, then Form 6198 or Form 8582 must be present.
- 182** ➤ Schedule F - When Net Farm Profit or Loss (SEQ 680) is less than zero and Some Is Not at Risk Indicator (SEQ 700) equals "X", Form 6198 must be present.
- 183** ➤ Schedule C - If Car/Truck Expenses (SEQ 293) is significant, then Vehicle Service Date (SEQ 820) and Business Miles (SEQ 830) must be significant, or Form 4562 must be present.
- 184** ➤ Schedule E - If Net Farm Rental Income/Loss (SEQ 1991) on the first occurrence of Schedule E is present, then Form 4835 must be present.
- When multiple Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 610) or Net Farm Rent (Loss) (SEQ 630).
 - When two Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 630).
 - **Note:** Net Farm Rent (Loss) (SEQ 630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.
- 185** ➤ Reserved
- 186** ➤ Form 8829 - Home Business Expense (SEQ 703) of Schedule C must equal Schedule C Allowable Expenses (SEQ 450) from Form 8829.
- 187** ➤ Schedule C - Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 188** ➤ Form 1040/1040A - When Filing Status (SEQ 130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.
- 189** ➤ Form 1040 - If Total Adjustments (SEQ 740) is significant, then at least one of the following fields must be significant: SEQ 626, 628, 632, 637, 640, 645, 650, 680, 697, 730, 735.
- 190** ➤ Forms 1040/1040A – When Exempt Self (SEQ 160) is not present, Rate Reduction Credit (SEQ 1016) must not be significant.
- Form 1040EZ – If (SEQ 784) Dependent Yes Indicator is equal to "X", then Rate Reduction Credit (SEQ 1016) cannot be significant.
- 191** ➤ Form 1040: Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 925), Credit for Elderly or Disabled (SEQ 930), Child Tax Credit (SEQ 940), Education Credits (SEQ 935), Adoption Credit (SEQ 960), Foreign Tax Credit (SEQ 922), Other Credits (SEQ 1015), Rate Reduction Credit (SEQ 1016) and Nonconventional Source Fuel Credit Amount (SEQ 1018).
- Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 925), Credit for Elderly or Disabled

(SEQ 930), Child Tax Credit (SEQ 940), Education Credits (SEQ 955), and Adoption Credit (SEQ 960), and Rate Reduction Credit (SEQ 1016).

- 192** ➤ Tax Form - At least one of the following fields must be significant for the forms listed below.
Form 1040/1040A: Total Income (SEQ 600), Adjusted Gross Income (SEQ 750), AGI Repeated (SEQ 770), Tax (SEQ 915/860), Total Credits (SEQ 1020), Total Tax (SEQ 1138), Total Payments (SEQ 1250).
Form 1040EZ: Adjusted Gross Income (SEQ 750), Taxable Income (SEQ 820), Withholding (SEQ 1160), Total Tax (SEQ 1256), Refund (SEQ 1270), Amount Owed (SEQ 1290).
- 193** ➤ Form 1040EZ - If Taxable Interest (SEQ 380) is not significant, then Adjusted Gross Income (SEQ 750) must equal the total of Wages, Salaries, Tips (SEQ 375) plus Unemployment Compensation (SEQ 552).
- 194** ➤ Form 1040EZ - If Taxable Interest (SEQ 380) is not significant, then Adjusted Gross Income (SEQ 750) must equal the total of Wages, Salaries, Tips (SEQ 375) plus Unemployment Compensation (SEQ 552).
- 195** ➤ Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.
➤ If Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 is significant, it must equal Deduction for 1/2 of Self Employment Tax (SEQ 165) from Schedule(s) SE. If Deduction for 1/2 of Self Employment Tax (SEQ 165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 must be significant.
- 196** ➤ Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.
➤ Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.
- 197** ➤ Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), and Excess SS Tax (SEQ 1200).
- 198** ➤ Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), Excess SS Tax (SEQ 1184), and Other Payments (SEQ 1210).
➤ Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), and Excess SS Tax (SEQ 1200).
- 199** ➤ Reserved
- 200** ➤ Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than \$364, Schedule EIC must be present.
- 201** ➤ Schedule EIC - If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Qualifying Child Name Control (SEQ 007, 077); Qualifying Child First Name (SEQ 010, 080); Qualifying Child Last

- Name (SEQ 011, 081); Year of Birth (SEQ 020, 090); Qualifying SSN (SEQ 015, 085); Relationship (SEQ 060, 130); and Number of Months (SEQ 070, 140).
- Qualifying Child Name Control (SEQ 007, 077) must be in the correct format.
- 202** ➤ Schedule EIC - Year of Birth (SEQ 020, 090) cannot be greater than current tax year.
- 203** ➤ Schedule EIC - Relationship (SEQ 060, 130) must equal one of the following: "CHILD", "DAUGHTER", "FOSTERCHILD", "GRANDCHILD", or "SON".
- 204** ➤ Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but not older than age 64.
- Form 1040EZ - If Earned Income Credit (SEQ 1180) is significant, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but not older than age 64.
- 205** ➤ Schedule EIC - When Qualifying SSN (SEQ 015, 085) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeros or all nines.
- 206** ➤ Schedule EIC - If Year of Birth (SEQ 020, 090) is greater than "1977" and less than "1983", then the corresponding Student "Yes" Box (SEQ 030, 100) or the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".
- 207** ➤ Schedule EIC - If Relationship (SEQ 060, 130) equals "CHILD", "DAUGHTER", "GRANDCHILD", or "SON" and Year of Birth (SEQ 020, 090) does not equal "2001", then Number of Months (SEQ 070, 140) must be equal to or greater than "07".
- If Relationship (SEQ 060, 130) does not equal one of the above literal values and Year of Birth (SEQ 020, 090) does not equal "2001", then Number of Months (SEQ 070, 140) must equal "12".
- 208** ➤ Schedule H - Cash Wages Over \$1300 Paid Yearly - Yes (SEQ 040) and Cash Wages Over \$1300 Paid Yearly - No (SEQ 045) cannot both equal "X" and cannot both equal blank.
- 209** ➤ Schedule H - Employer SSN (SEQ 020) on the first Schedule H must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 210** ➤ Schedule H - Employer SSN (SEQ 020) on the second Schedule H must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to Employer SSN (SEQ 020) on the first Schedule H. When both spouses are filing Schedule H, the Schedule H for the primary taxpayer must precede the Schedule H for the secondary taxpayer.
- 211** ➤ Schedule H - Employer Identification Number (SEQ 030) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 212** ➤ Schedule H - Name of State Where Unemployment Contributions Paid (SEQ 200) must equal a standard state abbreviation.
- 213** ➤ Schedule H - Employer SSN (SEQ 020) and Employer Identification Number (SEQ 030) must be significant, must equal all numeric characters and cannot equal all blanks or all zeros.

- 214** ➤ Schedule H - When two Schedules H are present, Employer Identification Number (SEQ 030) of the second Schedule H cannot equal Employer Identification Number of the first Schedule H.
- 215** ➤ Schedule H - Federal Income Tax Withheld - Yes (SEQ 050) and Federal Income Tax Withheld - No (SEQ 055) cannot both equal "X".
 ➤ Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060) and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065) cannot both equal "X".
 ➤ Cash Wages Over \$1000 Paid Qtrly - No (SEQ 150) and Cash Wages Over \$1000 Paid Qtrly - Yes (SEQ 155) cannot both equal "X".
- 216** ➤ Schedule EIC - Qualifying SSN - 1 (SEQ 015) cannot equal Qualifying SSN - 2 (SEQ 085). Qualifying SSN - 1 and - 2 (SEQ 050, 120) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.
- 217** ➤ Schedule EIC - When Year of Birth (SEQ 020, 090) is less than "1978", the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".
- 218** ➤ Schedule EIC - When Year of Birth (SEQ 020, 090) equals "2001", the corresponding Number of Months (SEQ 070, 140) must equal "12".
- 219** ➤ Schedule H - Page 2 must be present when all of the following fields equal "X": Cash Wage Over \$1300 Paid Yearly - No (SEQ 045), Federal Income Tax Withheld - No (SEQ 055), and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065).
- 220** ➤ Schedule H - When all of the following fields equal "X", Schedule H cannot be filed: Cash Wage Over \$1300 Paid Yearly - No (SEQ 045), Federal Income Tax Withheld - No (SEQ 055), and Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060).
- 221** ➤ Form 1040/1040A - Advanced EIC Payments (SEQ 1105) must equal the total of Advance EIC Payment (SEQ 200) from Form(s) W-2.
- 222** ➤ Schedule EIC - If Qualifying SSN - 1 (SEQ 015) is significant and Qualifying SSN - 2 (SEQ 085) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$2353 and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than \$28281.
 ➤ If Qualifying SSN - 1 (SEQ 015) and Qualifying SSN - 2 (SEQ 085) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$4008 and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than \$32121.
- 223** ➤ Schedule H - When Federal Income Tax Withheld - Yes (SEQ 050) equals "X", Federal Income Tax Withheld (SEQ 110) must be significant.
- 224** ➤ Schedule H - If Cash Wage Over \$1300 Paid Yearly - No (SEQ 045) and Federal Income Tax Withheld - Yes (SEQ 050) equal "X", then Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060) and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065) must be blank.
- 225** ➤ Schedule H - When Cash Wage Over \$1300 Paid Yearly - Yes (SEQ 040) equals "X", Social Security Wages (SEQ 070) and Medicare Wages (SEQ 090) must each be equal to or greater than \$1300.
- 226** ➤ Schedule H - When Cash Wage Over \$1300 Paid Yearly - Yes (SEQ 040) equals "X", the following fields must be blank: Federal Income Tax Withheld - Yes (SEQ 050), Federal Income Tax Withheld - No (SEQ 055), Cash Wage Over \$1000

Paid Qtrly - No (SEQ 060), and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065).

- 227** ➤ Schedule H - When Page 2 is present, Cash Wages Over \$1000 Paid Qtrly - No (SEQ 150) cannot equal "X".
- When Page 2 is not present, Cash Wages Over \$1000 Paid Qtrly - Yes (SEQ 155) cannot equal "X".
- 228** ➤ Schedule H - Social Security Wages (SEQ 070) cannot be greater than Medicare Wages (SEQ 090).
- 229** ➤ Schedule H - When Page 2 is present, Total Taxes from Line 8 (SEQ 520) must equal Total Taxes Less Advance EIC Payments (SEQ 140) from Page 1.
- 230** ➤ Form 1116 – When only one Form 1116 is present, Smaller of Tax From Return or Foreign Tax Credit (SEQ 1185) must equal Gross Foreign Tax Credit (SEQ 1090) and the following fields must be blank: SEQs 1100, 1110, 1120, 1130, 1135, 1160, 1175, 1177 and 1180.
- 231** ➤ Form 1116 – If more than one Form 1116 is present, then only the first occurrence of Form 1116 can have significant data in Foreign Tax Credit (SEQ 1200). For subsequent occurrences of Form 1116, significant data can be present in Foreign Tax Credit (SEQ 1200) only when Alt. Min. Tax Literal (SEQ 010) of that occurrence is equal to "AMT".
- 232** ➤ Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 020, 030, 040, 050, 060, 070, 080, 093, 096, 098.
- Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 020, 030, 040, 050, 060, 070, 080, 093, 096, 098.
- Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 020, 030, 040, 050, 060, 070, 080, 093, 096, 098.
- 233-234** ➤ Reserved
- 235** ➤ Schedule H - When Page 2 is present, Total Taxable Wages for FUTA (Section A) (SEQ 230) must be significant.
- 236** ➤ Form 1040 - Household Employment Taxes (SEQ 1107) must equal the total of the following fields from Schedule(s) H: Total Taxes Less Advance EIC Payments (SEQ 140) plus FUTA Tax (SEQ 240).
- 237-239** ➤ Reserved
- 240** ➤ Schedule C-EZ - Total Expenses (SEQ 700) cannot be greater than \$2500 and Net Profit (SEQ 710) cannot be less than zero.
- 241** ➤ Schedule C-EZ - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 200), Total Expenses (SEQ 700), Net Profit (SEQ 710).
- 242** ➤ Schedule C-EZ - Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 243** ➤ Form 1040 - If Schedule A is not present and Must Itemize Indicator (SEQ 786) equals "X" OR Itemized Election Ind (SEQ 788) equals "IE", then Total Itemized or Standard Deduction (SEQ 789) must equal zero.

- Form 1040A - If Must Itemize Indicator (SEQ 786) equals "X", then Total Itemized or Standard Deduction (SEQ 789) must equal zero.
- 244** ➤ Reserved
- 245** ➤ Form 1040 - When Form 8396 Block (SEQ 1004) equals "X", Form 8396 must be present.
- Form 1040 - When Form 3800 Block (SEQ 1003) equals "X", Form 3800 must be present.
- 246-249** ➤ Reserved
- 250** ➤ Form 8615 - Child Taxable Income (SEQ 100) must equal Taxable Income (SEQ 820) from Form 1040/1040A.
- 251** ➤ Form 8615 - Child Taxable Income (SEQ 100) must equal Taxable Income (SEQ 820) from Form 1040/1040A.
- 252** ➤ Form 1040/1040A - When Form 8615 is present, Tax (SEQ 915) of Form 1040 or Tax (SEQ 860) of Form 1040A must equal Form 8615 Tax (SEQ 290) from Form 8615.
- 253** ➤ Form 8615 - Parent Filing Status (SEQ 060) must equal "1", "2", "3", "4", or "5".
- 254** ➤ Reserved
- 255** ➤ Form 8615 - Gross Unearned Income (SEQ 070) must be greater than \$1500.
- 256** ➤ Form 8615 - Child Name (SEQ 010) must equal Name Line 1 (SEQ 060) of Form 1040/1040A.
- 257** ➤ Form 8615 - Parent Name (SEQ 040) and Parent SSN (SEQ 050) must be significant.
- 258** ➤ Tax Form - When Workfare Payments Literal (SEQ 376) equals "WP", Workfare Payments Amount (SEQ 377) must be significant, and vice versa.
- 259** ➤ Tax Form - When Workfare Payments Literal (SEQ 376) equals "WP", Workfare Payments Amount (SEQ 377) must be significant, and vice versa.
- 260** ➤ Form 1040 - When Form 8814 is present, Form 8814 Block (SEQ 853) of Form 1040 must equal "X" and Form 8814 Amount (SEQ 857) of Form 1040 must be significant. When Form 8814 Block (SEQ 853) equals "X", Form 8814 must be present and Form 8814 Amount (SEQ 857) must be significant.
- 261** ➤ Form 8814 - When one Form 8814 is present, Multiple F8814 Indicator (SEQ 030) cannot be significant. When more than one Form 8814 is present, Multiple F8814 Indicator (SEQ 030) of the first Form 8814 must be significant.
- Form 8814 Amount (SEQ 857) of Form 1040 must equal Form 8814 Tax (SEQ 220) from Form(s) 8814.
- 262** ➤ Form 8814 - Child Taxable Unearned Income (SEQ 170) must be greater than \$750 and less than \$7500.

- 263** ➤ Form 1040 - If Form 1040 Other Income (SEQ 200) of Form 8814 is significant, then Type of Other Income (SEQ 560) of Form 1040 must equal "FORM 8814" and Total Other Income (SEQ 590) of Form 1040 must be significant.
- 264** ➤ Form 8814 - When Tax Exempt Literal (SEQ 040) is significant, Tax Exempt Amount (SEQ 050) must be significant.
➤ When Nominee Dist. Literal 1 (SEQ 060) is significant, Nominee Dist. Amount 1 (SEQ 070) must be significant.
➤ When Non-Taxable Literal (SEQ 080) is significant, Non-Taxable Amount (SEQ 090) must be significant.
- 265** ➤ Form 8814 - When Nominee Dist. Literal 2 (SEQ 120) is significant, Nominee Dist. Amount 2 (SEQ 130) must be significant.
- 266** ➤ Form 8814 - Child Name (SEQ 010) must be significant. Child SSN (SEQ 020) must be must be significant and within the valid ranges of SSN/ITIN/ATIN's.
- 267** ➤ Form 8814 - Tax Amount Basis (SEQ 210) cannot be less than zero. When Tax Amount Basis (SEQ 210) is greater than zero and less than \$750, Form 8814 Tax (SEQ 220) must be significant. When Tax Amount Basis (SEQ 210) is equal to or greater than \$750, Form 8814 Tax (SEQ 220) must equal \$75.
- 268-269** ➤ Reserved
- 270** ➤ Form 1040 - When Form 4972 Block (SEQ 880) equals "X", Form 4972 must be present.
- 271** ➤ Form 4972 - None of the following fields can equal "X": Distribution of Qualified Plan No Box (SEQ 026), Rollover Yes Box (SEQ 030), Prior Yr Distribution Yes Box (SEQ 190), and Beneficiary Distribution Yes Box (SEQ 201).
➤ All of the following fields must equal "X": Distribution of Qualified Plan Yes Box (SEQ 024), Rollover No Box (SEQ 040), and Prior Yr Distribution No Box (SEQ 200).
- 272** ➤ Form 4972 - Only one of the following fields can equal "X": Beneficiary of Qual Participant No Box (SEQ 044) or Qual Age - Five Yr Member No Box (SEQ 086).
- 273-274** ➤ Reserved
- 275** ➤ Form 4972 – At least one of the following fields must be significant: Capital Gain Election (SEQ 220), Ordinary Income (SEQ 240), 10 Yr. Method Average Tax (SEQ 690).
- 276** ➤ Form 4972 - Recipient SSN (SEQ 020) from the second Form 4972 cannot equal Recipient SSN (SEQ 020) of the first Form 4972.
- 277** ➤ Form 1040 - When Other Tax Literal (SEQ 1110) equals "ADT", Form 4970 must be present, and vice versa.
- 278** ➤ Reserved
- 279** ➤ Form 4972 - For each of the following, one box must equal "X", but both cannot equal "X":
- Beneficiary of Qual Participant Yes Box (SEQ 042)/Beneficiary of Qual Participant No Box (SEQ 044);

- Qual Age - Five Yr Member Yes Box (SEQ 084)/Qual Age - Five Yr Member No Box (SEQ 086).

- 280** ➤ Schedule B/Schedule 1 - When Excludable Savings Bond Interest (SEQ 289) is significant, Form 8815 must be present.
- Excludable Savings Bond Interest (SEQ 289) of Schedule B/Schedule 1 must equal Excludable Savings Bond Interest (SEQ 290) from Form 8815.
- 281** ➤ Form 1040/1040A - When Filing Status (SEQ 130) equals "3", Form 8815 cannot be present.
- 282** ➤ Form 8815 - Taxable Expenses (SEQ 190) must be greater than zero.
- 283** ➤ Form 8815 - If Filing Status (SEQ 130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 240) of Form 8815 must be less than \$113649. If Filing Status equals "1" or "4", then Modified AGI (SEQ 240) must be less than \$70749.
- 284** ➤ Reserved
- 285** ➤ Form 1040 - If schedule D is present and n Schedule J is present, and Tax (SEQ 2236) of Schedule D is significant, then Tax (SEQ 915) of Form 1040 must equal or be greater than Tax (SEQ 2236) of Schedule D.
- 286** ➤ Schedule E - When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa.
- 287** ➤ Form 1040 - When F8828 Literal (SEQ 1123) equals "FMSR", Form 8828 must be present.
- When F8828 Amount (SEQ 1124) is significant, Recapture Tax Due (SEQ 280) of Form 8828 must be significant, and vice versa.
- 288** ➤ Form 8828 - Original Loan Closing Date (SEQ 100) cannot be before January 1, 1991 (01011991).
- 289** ➤ Form W-2 - When Advance EIC Payment (SEQ 200) is significant, taxpayer cannot file Form 1040EZ.
- 290** ➤ Form W-2 - Employer State (SEQ 073) and Employer Zip Code (SEQ 075) must be significant and valid. Employer Zip Code (SEQ 075) must be consistent with Employer State (SEQ 073).
- Form W-2G - Payer's State (SEQ 024) and Payer's Zip Code (SEQ 025) must be significant and valid. Payer's Zip Code (SEQ 025) must be consistent with Payer's State (SEQ 024).
- Form 1099-R - Payer's State (SEQ 042) and Payer's Zip Code (SEQ 044) must be significant and valid. Payer's Zip Code (SEQ 044) must be consistent with Payer's State (SEQ 042).
- **Exception:** This check is not performed when Employer State (SEQ 073) of Form W-2, Payer's State (SEQ 024) of Form W-2G and/or Payer' State (SEQ 042) of Form 1099-R contain a period (.), indicating a foreign address. See Section 7.06 for foreign address format.
- 291** ➤ Form W-2 - Employer City (SEQ 070) must contain at least three characters.
- 292-294** ➤ Reserved

- 295 ➤ Form W-2 - For each occurrence, neither Withholding (SEQ 130) nor Social Security Tax (SEQ 150) can be greater than 1/2 (50%) of Wages (SEQ 120).
Exception: This check is bypassed when Combat Pay has been excluded from Wages.
- Form W-2G - For each occurrence, Withholding (SEQ 050) cannot be greater than 1/2 (50%) of Gross Winnings, etc. (SEQ 040).
- Form 1099-R - For each occurrence, Withholding (SEQ 160) cannot be greater than 1/2 (50%) of Gross Distribution (SEQ 110).

- 296 ➤ Form 2441/Schedule 2 - If any field of the following "qualifying person group" is significant, then all fields in that group must be significant: Qualifying Person First Name (SEQ 110, 217); Qualifying Person Last Name (SEQ 115, 218); Qualifying Person Name Control (SEQ 120, 221); and Qualifying Person SSN (SEQ 214, 223).

- 297 ➤ Reserved

- 298 ➤ Form 2441/Schedule 2 - When Qualifying Person SSN (SEQ 214, 223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's.

- 299 ➤ Tax Form - RAL Indicator (SEQ 1465) must equal "Y" or "N".
 ➤ RAL Indicator (SEQ 1465) is a required field.

- 300-302 ➤ Reserved

- 303 ➤ Form 1040/1040A – If Amount Owed (SEQ 1290) is greater than zero and ES Penalty Amount (SEQ 1300) is not significant, then Total Tax (SEQ 1138) must be greater than Total Payments (SEQ 1250).
 ➤ Form 1040EZ - If Amount Owed (SEQ 1290) is greater than zero, then Total Tax (SEQ 1256) must be greater than Total Payments (SEQ 1250).

- 304-349 ➤ Reserved for Electronically Transmitted Documents (ETD).

- 350 ➤ Form 8853 - Policyholder SSN (SEQ 286) must be numeric and within the valid range for an SSN or an ITIN.
 ➤ Insured SSN (SEQ 310) must be numeric and within the valid range for an SSN or an ITIN.

- 351 ➤ Form 8853 - MSA Acct Holder SSN (SEQ 005) must equal either the Primary SSN (SEQ 010) or the Secondary SSN (SEQ 030) of Form 1040.

- 352-354 ➤ Reserved

- 355 ➤ Form 8853 – If Employer Contributions - Yes (SEQ 140) equals "X", then Total Employer Contributions for Current Tax Year (SEQ 160) must be significant. If Total Employer Contributions for Current Tax Year (SEQ 160) is significant, then Employee Contributions-Yes (SEQ 140) must equal "X".

- 356 ➤ Form 8853 - If Employer Contributions - Yes (SEQ 140) equals "X", then Employer Contributions - No (SEQ 150) must be blank, and vice versa. Both cannot be blank.

- 357 ➤ Form 1040 - Archer MSA Deduction (SEQ 632) must equal Medical Savings Account Deduction (SEQ 200) from Form 8853, when either field is significant.

- 358 ➤ Reserved

- 359** ➤ Form 8853 - One box of the following pairs must equal "X", both cannot equal "X", and both cannot equal space: (The error sequence number will always be set to the "yes" box.)
- Payments or Death Benefits - Yes (SEQ 320)
 - Payments or Death Benefits - No (SEQ 330)
- AND**
- Insured Terminally Ill - Yes (SEQ 340)
 - Insured Terminally Ill - No (SEQ 350).
- 360** ➤ Form 1040 - If Type of Other Income (SEQ 560) equals "MSA" and the corresponding Amount of Other Income (SEQ 570) is present, then Form 8853 must be present.
- If Taxable MSA Distributions (SEQ 250) of Form 8853 is significant, then Type of Other Income (SEQ 560) of Form 1040 must equal "MSA" and the corresponding Amount of Other Income (SEQ 570) of Form 1040 must be present.
- 361** ➤ Form 1040 - If Other Tax Literal (SEQ 1110) equals "MSA" and the corresponding Other Tax Amount (SEQ 1112) is present, then Form 8853 must be present.
- If Total Taxable MSA Distributions (SEQ 270) of Form 8853 is significant, then Other Tax Literal (SEQ 1110) of Form 1040 must equal "MSA" and the corresponding Other Tax Amount (SEQ 1112) of Form 1040 must be present.
- 362** ➤ Form 8853 - If Taxable MSA Distributions (SEQ 250) is significant, and Exceptions to 15% Tax Box (SEQ 260) is blank, then Total Taxable MSA Distributions (SEQ 270) must be significant.
- If Taxable MSA Distributions (SEQ 250) is significant, and Exceptions to 15% Tax Box (SEQ 260) is equal to "X", then Total taxable MSA Distributions (SEQ 270) must be blank.
- 363** ➤ Form 8853 - If Taxable MSA Distributions (SEQ 250) is significant, then either Exceptions to 15% Tax Box (SEQ 260) or Total Taxable MSA Distributions (SEQ 270) must be significant.
- 364** ➤ Form 1040 - If Type of Other Income (SEQ 560) equals "LTC" and the corresponding Amount of Other Income (SEQ 570) is present, then Form 8853 must be present.
- If Taxable Payments (SEQ 450) of Form 8853 is greater than zero, then Type of Other Income (SEQ 560) must equal "LTC" and the corresponding Amount of Other Income (SEQ 570) must be present.
- 365-369** ➤ Reserved
- 370** ➤ Form 1040/1040A - When any occurrence of Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) is significant, the corresponding Relationship (SEQ 177, 187, 197, 207, 217, 227) must equal either SON, DAUGHTER, GRANDCHILD, or FOSTERCHILD and the Dependent's age must be under 17.
- 371** ➤ Reserved
- 372** ➤ Form 1040/1040A - When Child Tax Credit (SEQ 940/SEQ 955) is significant, at least one Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X".

- 373** ➤ Form 1040/1040A - When Additional Child Tax Credit (SEQ 1186) is significant, one or more Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X" and Form 8812 must be present.
- When Form 8812 is present, Additional Child Tax Credit (SEQ 1186) must be significant and one or more Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X".

- 374** ➤ Form 1040/1040A - When Form 8812 is present, Additional Child Tax Credit (SEQ 1186) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 140) from Form 8812.

- 375-378** ➤ Reserved

- 379** ➤ Form 8863 - The student entries in Part I and in Part II must begin on Line 1 in each part. No lines may be skipped when completing the student information in either part.

- 380** ➤ Form 8863 - Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) may be used only once to claim an education credit (Hope or Lifetime Earning). No Student's SSN may be used in Part I (Hope Credit) and Part II (Lifetime Learning Credit). Student's SSN must be within the valid ranges of SSN/ITIN/ATIN's.

- 381** ➤ Form 8863 - When student data is present in either Part I or Part II, each of the following fields must be significant for each student: Student's First Name, Student's Last Name, Student's Name Control, Student's SSN.

- 382** ➤ Form 1040/1040A - If Education Credits (SEQ 935/950) is significant, Form 8863 must be present. If Form 8863 is present, Education Credits (SEQ 935/950) must be significant.

- 383** ➤ Form 8863 - To be eligible for Education Credit, the student must be either the Primary taxpayer, Spouse or a dependent. On Form 8863, each Student's SSN must equal either the Primary SSN (SEQ 010), the Secondary SSN (SEQ 030) or one of the Dependent SSN's (SEQ 175, 185, 195, 205, 215, 225). When the dependent information is on a statement, the Dependent SSN's from the statement are part of the requirement.

- 384** ➤ Form 1040/1040A - When the filing status is "Married Filing Joint" and Education Credits (SEQ 935/950) is significant, the Adjusted Gross Income (SEQ 750) must be less than \$100,000. When the filing status is "Single" or "Head of Household" and Education Credits (SEQ 935/950) is significant; the Adjusted Gross Income (SEQ 750) must be less than \$50,000.

- 385** ➤ Form 8863 - Qualified Expenses Paid in the Current Tax Year (SEQ 040, 110, 180) for each student may not be over \$2000.

- 386** ➤ Form 1040/1040A - When Adjusted Gross Income (SEQ 750) plus Student Loan Interest Deduction (SEQ 628) is more than \$75,000 for "Married Filing Joint" or is more than \$55,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 628) is not allowed.

- 387** ➤ Form 1040/1040A - The Education Credits cannot exceed \$5500.
- Form 8863 - Hope Scholarship Credit (SEQ 240) cannot exceed \$1500. Lifetime Learning Credit (SEQ 470) cannot exceed \$1000.

- 388** ➤ Form 1040/1040A - When Student Loan Interest Deduction (SEQ 628) is significant, the filing status cannot equal "Married Filing Separately".
- 389** ➤ Form 1040/1040A - Student Loan Interest Deduction (SEQ 628) must not exceed \$2500.
- 390** ➤ Schedule J - Amount from Line 6 (SEQ 100) must equal One-third Elected Farm Income (SEQ 060).
➤ One-third Elected Farm Income (SEQ 140) must equal One-third Elected Farm Income (SEQ 060).
- 391** ➤ Schedule J – The following fields must contain an amount greater than or equal to zero: SEQ 040, SEQ 060, SEQ 070, SEQ 080, SEQ 120, SEQ 160, SEQ 180, SEQ 190, SEQ 200, and SEQ 210.
- 392** ➤ Schedule J - Taxable Income (SEQ 010) must equal Taxable Income (SEQ 820) of Form 1040.
- 393** ➤ Schedule J - When Add Lines 4, 8, 12, and 16 (SEQ 170) is greater than zero, then one of the following fields must be greater than zero: Tax on Line 3 (SEQ 040) or Tax on Line 7 (SEQ 080) or Tax on Line 11 (SEQ 120) or Tax on Line 15 (SEQ 160).
- 394** ➤ Reserved
- 395** ➤ Form Payment - Primary SSN (SEQ 010) must equal Primary SSN (SEQ 010) of the Tax Form.
➤ When Filing Status (SEQ 130) equals "2", Secondary SSN (SEQ 020) must equal Secondary SSN (SEQ 030) of the Tax Form.
- 396** ➤ Form Payment - Routing Transit Number (SEQ 030) (RTN) must contain numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT).
➤ Bank Account Number (SEQ 040) must be present, must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros or all blanks.
➤ Type of Account (SEQ 050) must equal "1" or "2".
- 397** ➤ Form Payment – (Balance Due Payments) When the return is transmitted to the IRS on or before April 15 of the current processing year, the Requested Payment Date (SEQ 080) cannot be later than April 15.
➤ When the return is transmitted to IRS after April 15, the Requested Payment Date (SEQ 080) cannot be later than the current processing date.
➤ The year of the Requested Payment Date (SEQ 080) must equal the current processing year.
➤ The Requested Payment Date cannot be prior to the current processing date minus five days.
- 398** ➤ Form Payment (Estimated Payments) – The Requested Payment Date (SEQ 080) must be one of the following: 20020415 or 20020617, or 20020916.
➤ If the process date is before April 23 of the current processing year, the Requested Payment Date (SEQ 080) must be 20020415, or 20020617, or 20020916.
➤ If the process date is April 23 through June 21, 2002 of the current processing year, the Requested Payment Date (SEQ 080) must be 20020617, or 20020916.

- If the process date is June 22, 2002 through September 20, 2002 of the current processing year, the Requested Payment Date (SEQ 080) must be 20020916.
 - The process date cannot be greater than September 20, 2002.
 - The year of the Requested Payment Date (SEQ 080) must equal the current processing year.
- 399** ➤ Reserved
- 400** ➤ State Record - The Generic Record must be present in the state data packet.
➤ An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.
- 401** ➤ State Record - The State Code (SEQ 010) in the Header Section of the Generic Record must be valid for the processing service center.

➤ The State Code must be consistent throughout Generic and associated Unformatted Records for the return.
- 402** ➤ State Record - All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 060, 075, 085, 095, 100) must be present.
- 403** ➤ State Record - Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.
- 404** ➤ State Record - The DCN (SEQ 020) of the Generic Record must equal the DCN of the federal Tax Form.

The DCN (SEQ 020) of the Generic Record must equal the DCN (SEQ 020) of the Unformatted Record.
- 405** ➤ State Record Form W-2 - Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 370, 440) when there is a significant entry in State Income Tax (SEQ 400, 470).
- 406** ➤ The EFIN cannot contain an "out of service center" District Office (DO). The D contained in the EFIN of Originator (SEQ 8b) must be valid for the Processing Site (SEQ 040) of the TRANS Record A (TRANA) of the transmission.
➤ Exception: An "out of service center" District Office (DO) is permitted when State Data is present; or when Processing Site equals "C" (Andover) and at least one of the following is present: Form 2555, Form 2555-EZ, Form 4563, Form 5074, Form 8689, an Address Ind (SEQ 097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".
- 407** ➤ State Record - The Return Sequence Number (RSN) (SEQ 023) of the Generic Record must equal the RSN of the Federal Tax Form.
- 408** ➤ State Record - When On-Line-State-Return (SEQ 049) of the Generic Record is equal to "O", the Transmission Type Code (SEQ 170) of the TRANS Record A (TRANA) must equal "O", and vice versa.
- 409-419** ➤ Reserved
- 420** ➤ Form 1040 - When Form 4136 Block (SEQ 1205) is equal to "X", Form 4136 must be present, and vice versa.
- 421** ➤ Reserved

- 422
- Form 4136 - When any of the "amount of credit" fields is greater than zero, then at least one of the associated "gallons" fields must be significant. **For example:**
 - When Nontaxable Use of Gasoline Credit Amount (SEQ 070) is greater than zero, at least one of the following must be significant: SEQ 010 or 020 or 040 or 060.
 - When Nontaxable Use of Gasohol 10% Credit Amount (SEQ 100) is greater than zero, Gasohol 10% Alcohol Gallons (SEQ 090) must be significant.
 - When Nontaxable Use of Gasohol 7.7% Credit Amount (SEQ 130) is greater than zero, Gasohol 7.7% Alcohol Gallons (SEQ 120) must be significant.
 - When Nontaxable Use of Gasohol 5.7% Credit Amount (SEQ 160) is greater than zero, Gasohol 5.7% Alcohol Gallons (SEQ 150) must be significant.
 - When Nontaxable Use of Commercial Aviation Gas Tax Credit Amt (SEQ 180) is greater than zero, then Commercial Aviation Gasoline Gallons (SEQ 170) must be significant.
 - When Nontaxable Use of Aviation Gas Tax Credit Amount (SEQ 230) is greater than zero, then SEQ 200 or 220 must be significant.
 - When Nontaxable Use of Diesel Fuel Credit Amount (SEQ 300) is greater than zero, then at least one of the following must be significant: SEQ 270 or 290.
 - When Nontaxable Diesel Fuel Train Use Credit Amount (SEQ 320) is greater than zero, then Diesel Fuel Train Use Gallons (SEQ 310) must be significant.
 - When Diesel Fuel Certain Intercity and Local Bus Use Credit Amount (SEQ 340) is greater than zero, then Diesel Fuel Certain Intercity and Local Bus Use Gallons (SEQ 330) must be significant.
 - When Nontaxable Use of Kerosene Credit Amount (SEQ 410) is greater than zero, then at least one of the following must be significant: SEQ 380 or 400.
 - When Nontaxable Kerosene Train Use Credit Amount (SEQ 430) is greater than zero, then Kerosene Train Use Gallons (SEQ 420) must be significant.
 - When Kerosene Certain Intercity and Local Bus Use Credit Amount (SEQ 455) is greater than zero, then Kerosene Certain Intercity and Local Bus Use Gallons (SEQ 440) must be significant.
 - When Nontaxable Use of Commercial Aviation Fuel Credit Amount (SEQ 470) is greater than zero, then Commercial Aviation fuel Gasoline Gallons (SEQ 460) must be significant.
 - When Nontaxable Use of Aviation Fuel Other \$.219 Credit Amount (SEQ 500) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons - 1 (SEQ 490) must be significant.
 - When Nontaxable Use of Aviation Fuel Tax Credit Amount (SEQ 530) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons - 2 (SEQ 520) must be significant.
 - When Sales by Vendors of Undyed Diesel Credit Amount (SEQ 600) is greater than zero, then at least one of the following must be significant: SEQ 580 or 590.
 - When Sales by Vendors of Undyed Diesel Credit Amount (SEQ 600) is greater than zero, then at least one of the following must be significant: SEQ 580 or 590.
 - When Use of LPG in Certain Intercity and Local Buses Credit Amt (SEQ 700) is greater than zero, then Certain Intercity and Local Buses Gallons (SEQ 690) must be significant.
 - When Use of LPG in Qualified Local and School Buses Credit Amount (SEQ 720) is greater than zero, then Qualified Local and School Buses Gallons (SEQ 710) must be significant.
 - When Gasohol Blenders 10% Credit Amount (SEQ 750) is greater than zero, then Gasohol Blenders 10% Alcohol Gallons (SEQ 740) must be significant.
 - When Gasohol Blenders 7.7% Credit Amount (SEQ 780) is greater than zero, then Gasohol Blenders 7.7% Alcohol Gallons (SEQ 770) must be significant.
 - When Gasohol Blenders 5.7% Credit Amount (SEQ 810) is greater than zero, then Gasohol Blenders 5.7% Alcohol Gallons (SEQ 800) must be significant.

- 423** ➤ Form 4136 - If Evidence of Dyed Diesel Fuel/Kerosene Exception Box (SEQ 250) equals "X", Evidence of Dyed Diesel Fuel/Kerosene Explanation (SEQ 240) must equal "STMbnn" and vice versa.
- 424** ➤ Form 4136 - If Evidence of Dyed Diesel Fuel Exception Box (SEQ 570) equals "X", then the Evidence of Dyed Diesel Fuel Explanation (SEQ 560) must equal "STMbnn" and the Undyed Diesel Fuel UV Registration No (SEQ 550) must be significant.
- If Evidence of Dyed Diesel Fuel Explanation (SEQ 560) equal "STMbnn", then the Evidence of Dyed Diesel Fuel Exception Box (SEQ 570) must equal "X", and the Undyed Diesel Fuel UV Registration No (SEQ 550) must be significant.
- If Evidence of Dyed Kerosene Exception Box (SEQ 640) equals "X", then Evidence of Dyed Kerosene Explanation (SEQ 630) must equal "STMbnn" and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 610), or Undyed Kerosene UP Registration No (SEQ 620).
- If Evidence of Dyed Kerosene Explanation (SEQ 630) equals "STMbnn", then Evidence of Dyed Kerosene Exception Box (SEQ 640) must equal "X", and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 610) or Undyed Kerosene UP Registration No (SEQ 620).
- Note: For Error Code 424 only; when both an Explanation and the Exception Box are met, then there must be a Registration Number.
- 425** ➤ Form 4136 - If Total Income Tax Credit Amount (SEQ 820) is significant, then at least one of the "credit amounts" (SEQ 070, 100, 130, 160, 180, 230, 240, 300, 320, 340, 410, 430, 455, 470, 500, 530, 600, 680, 700, 720, 750, 780 or 810) must be significant.
- 426** ➤ Form 1040 – Other Payments (SEQ 1210) must equal the total of Tax Paid by Regulated Investment Company (SEQ 230) from Form 2439 plus Total Income Tax Credit Amount (SEQ 820) from Form 4136.
- 427** ➤ Form 4136 - When any of the "gallons" fields is greater than zero, then the associated "type of use" field must be significant. **For example:**
- When Nontaxable Use of Gasoline Gallons (SEQ 040 or 060) is greater than zero, then Nontaxable Use of Gasoline Type (SEQ 030 or 050) must be significant.
- When Gasohol 10% Alcohol Gallons (SEQ 090) is greater than zero, then Gasohol 10% Alcohol Type (SEQ 080) must be significant.
- When Gasohol 7.7% Alcohol Gallons (SEQ 120) is greater than zero, then Gasohol 7.7% Alcohol Type (SEQ 110) must be significant.
- When Gasohol 5.7% Alcohol Gallons (SEQ 150) is greater than zero, then Gasohol 5.7% Alcohol Type (SEQ 140) must be significant.
- When Nontaxable Use of Aviation Gasoline Gallons (SEQ 200 or 220) is greater than zero, then Nontaxable Use of Aviation Gasoline Type (SEQ 190 or 210) must be significant.
- When Nontaxable Use of Diesel Fuel Gallons (SEQ 270 or 290) is greater than zero, then Nontaxable Use of Diesel Fuel Type (SEQ 260 or 280) must be significant.
- When Nontaxable Use of Diesel Kerosene Gallons (SEQ 380 or 400) is greater than zero, then Nontaxable Use of Diesel Kerosene Type (SEQ 370 or 390) must be significant.
- When Nontaxable Use of Aviation Fuel Gallons (SEQ 490 or 520) is greater than zero, then Nontaxable Use of Aviation Fuel Type (SEQ 480 or 510) must be significant.
- 428-431** ➤ Reserved

- 432 ➤ Form 8271 – When Form 8271 is present, one of the following Tax Shelter group items must be present on the first occurrence: Tax Shelter Name – 1 (SEQ 030) or Tax Shelter Registration Number –1 (SEQ 040) or Name of Person Who Applied for Registration –1 (SEQ 050) or Tax Shelter Identifying Number –1 (SEQ 060).
- 433-434 ➤ Reserved
- 435 ➤ Form 8582-CR - When Multiply Line 11 by 50% (SEQ 200) is significant, it cannot be greater than \$25000.
➤ When Multiply Line 23 by 50% (SEQ 330) is significant, it cannot be greater than \$25000.
- 436 ➤ Form 8582-CR - When Special Allowance for Rental Activity (SEQ 210) is significant; Form 8582 must be present.
➤ When Special Allowance for Rental Activity (SEQ 340) is Significant, Form 8582 must be present.
- 437 ➤ Form 8582-CR – Modified Adjusted Gross Income (**SEQ 310**) **cannot be less than zero.**
- 438 ➤ Summary Record – For On-Line Returns, the IP Address (SEQ 190) must be present and must contain at least one period and cannot contain alpha characters.
- 439-445 ➤ Reserved
- 446 ➤ Form 4136 - When Undyed Diesel Fuel UV Registration No (SEQ 550) is present, then Use of Undyed Diesel for Farming Purpose Gallons (SEQ 580) **OR** Use of Undyed Diesel by State or Local Gov Gallons (SEQ 590) must be present, and vice versa.
- 447 ➤ Form 4136 - When Undyed Kerosene UV Registration No (SEQ 610) is present, then Use of Undyed Kerosene for Farming Purpose Gallons (SEQ 650), **OR** Use of Undyed Kero by State or Local Gov Gallons (SEQ 660) must be present and vice versa.
➤ When Other Sales of Undyed Kerosene Gallons (SEQ 670) is present, then Undyed Kerosene UP Registration No (SEQ 620) must be present and vice versa.
- 448-449 ➤ Reserved
- 450 ➤ Form 8606 - Nondeductible IRA Name (SEQ 009) and SSN of Taxpayer with IRAs (SEQ 010) must be significant.
- 451 ➤ Form 8606 - Nondeductible IRA Name (SEQ 009) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.
➤ Nondeductible IRA Name (SEQ 009) cannot contain the following: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.
- 452 ➤ Form 2555/2555EZ - When only one Form 2555/2555EZ is present, Taxpayer SSN (SEQ 007) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
➤ When two Forms 2555/2555EZ are present, Taxpayer SSN (SEQ 007) of the first Form 2555/2555EZ must equal Primary SSN (SEQ 010) of Form 1040 and

Taxpayer SSN (SEQ 007) of the second Form 2555/2555EZ must equal Secondary SSN (SEQ 030) of Form 1040. One occurrence of either Form 2555 or Form 2555EZ can be present for the Primary SSN (SEQ 010). One occurrence of either Form 2555 or Form 2555EZ can be present for the Secondary SSN (SEQ 030).

- 453** ➤ Form 2555EZ - Total Foreign Earned Income (SEQ 1210) cannot exceed \$78000.
- 454** ➤ Form 1040 - Earned Income Credit (SEQ 1180) cannot be significant when Form 2555 or Form 2555EZ is present.
- 455** ➤ Form 2555 - Foreign Earned Income Exclusion (SEQ 1220) cannot exceed Foreign Earned Income (SEQ 1050). Foreign Earned Income Repeated (SEQ 1070) must equal Foreign Earned Income (SEQ 1050).
➤ Form 2555EZ - Max. Of Foreign Earned Inc. Exclusion (SEQ 1260) cannot exceed Total Foreign Earned Income (SEQ 1210).
- 456** ➤ Form 1040 - When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals "FORM 2555", Form 2555 must be present.
➤ When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals "FORM 2555-EZ", Form 2555EZ must be present.
- 457** ➤ Form 1040 - The absolute value of Housing/Foreign Earned Income Exclusion Amount (SEQ 577) must equal the total of the following fields: Max. of Housing and Foreign Earned Inc. Exclusions (SEQ 1260) from Form 2555(s) plus Max. of Foreign Earned Inc. Exclusion (SEQ 1260) from Form(s) 2555EZ.
- 458** ➤ Form 1040 - When Other Adjustments Literal (SEQ 720) equals "FORM 2555", Form 2555 must be present.
- 459** ➤ Form 1040 - If Other Adjustments Literal (SEQ 720) equals "FORM 2555", then Other Adjustment Amount (SEQ 730) must equal Total Housing Deduction (SEQ 1310) from Form(s) 2555.
- 460** ➤ Form 2555/2555-EZ - Taxpayers must qualify for the Foreign Exclusion under the Bona Fide Residence or Physical Presence test. Both tests will be verified prior to the return being accepted. This Error Reject Code will be set in any case where the taxpayer did not qualify under either of the tests.
➤ Form 2555 - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 225) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 220) must equal 0101 of the current tax year or must be prior to the current tax year; **OR**
When Date Bona Fide Residence Ended (SEQ 225) is prior to 1231 of the current tax year (i.e., 10312001), then Date Bona Fide Residence Began (SEQ 220) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 01012000).
➤ Form 2555 - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 530) and Physical Presence Test Through (SEQ 540) minus the total of Number of Days in US on Business - 1 through - 4 (SEQ 610, 670, 730, 790) must be at least 330 days.
➤ Form 2555EZ - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 040) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began

(SEQ 030) must equal 0101 of the current tax year or must be prior to the current tax year; **OR**

When Date Bona Fide Residence Ended (SEQ 040) is prior to 1231 of the current tax year (i.e., 10312001), then Date Bona Fide Residence Began (SEQ 030) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 01012000).

- Form 2555EZ - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 070) and Physical Presence Test Through (SEQ 080) minus the total of Number of Days in US on Business - 1 through - 9 (SEQ 310, 350, 390, 430, 470, 510, 550, 590, 630) must be at least 330 days.
- 461** ➤ Form 2555 - Statement to Authorities - Yes (SEQ 300) and Req'd to Pay Income Tax - No (SEQ 330) cannot both be significant.
- 462** ➤ Form 2555 - If No Travel Statement (SEQ 560) is significant, then the following fields cannot be significant: Country Name (SEQ 570), Arrival Date (SEQ 580), Departure Date (SEQ 590), Full Days in Country (SEQ 600), Number of Days in US on Business (SEQ 610), and Income Earned in the US on Business (SEQ 620).
- 463** ➤ Form 2555 - Foreign Address (SEQ 010) must be significant. Post of Duty (SEQ 015) must be significant and equal to a valid Post of Duty code. See "Post of Duty Codes".
➤ Form 2555EZ - Foreign Address (SEQ 110) must be significant. Post of Duty (SEQ 115) must be significant and equal to a valid Post of Duty code. See "Post of Duty Codes".
- 464** ➤ Form 2555 - If Separate Foreign Residence - Yes (SEQ 170) is significant, then Yes - City & Country of Foreign Residence (SEQ 190) and Number of Days at That Address (SEQ 200) must be significant.
- 465** ➤ Form 2555 - Housing Exclusion (SEQ 1140) cannot be greater than Employer-Provided Amounts (SEQ 1120).
- 466** ➤ Form 2555 - Total Housing and Foreign Earned Income Exclusions (SEQ 1230) must equal the total of Housing Exclusion (SEQ 1140) plus Foreign Earned Income Exclusion (SEQ 1220).
- 467** ➤ Form 2555EZ - If Bona Fide Residence - Yes (SEQ 010) is significant, then Date Bona Fide Residence Began (SEQ 030) and Date Bona Fide Residence Ended (SEQ 040) must be significant.
- 468** ➤ Form 2555EZ - If Physically Present - Yes (SEQ 050) is significant, then Physical Presence Test From (SEQ 070) and Physical Presence Test Through (SEQ 080) must be significant.
- 469** ➤ Form 2555EZ - Tax Home Test - Yes (SEQ 090) must be significant.
- 470** ➤ Form 2555EZ - For each of the following, only one box can equal "X":
Bona Fide Residence - Yes (SEQ 010) or Bona Fide Residence - No (SEQ 020);
Physically Present - Yes (SEQ 050) or Physically Present - No (SEQ 060);
Revoked Exclusions - Yes (SEQ 220) or Revoked Exclusions - No (SEQ 230).
- 471** ➤ Form 2555 - Part II or Part III must be present, but not both.
- 472** ➤ Form 2555/2555EZ – Must be processed at the Andover Service Center.

- 473-475** ➤ Reserved
- 476** ➤ Schedule EIC - The following fields cannot equal "X": Disabled "No" Box - 1 (SEQ 045) or Disabled "No" Box - 2 (SEQ 115).
- 477-479** ➤ Reserved
- 480** ➤ Form 8839 - When Identifying Number Child (SEQ 080, 160) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's.
- 481** ➤ Form 8839 - Eligible Child First Name - 1 (SEQ 010), Eligible Child Last Name - 1 (SEQ 020), Eligible Child Name Control - 1 (SEQ 030), Year of Birth - 1 (SEQ 040), and Identifying Number Child - 1 (SEQ 080) must be significant.
 - If any field of the following "eligible child group" is significant, then all fields in that group must be significant: Eligible Child First Name (SEQ 010, 090); Eligible Child Last Name (SEQ 020, 100); Eligible Child Name Control (SEQ 030, 110); Year of Birth (SEQ 040, 120); and Identifying Number Child (SEQ 080, 160).
 - Eligible Child Name Control (SEQ 030, 110) must be in the correct format.
- 482** ➤ Form 8839 - Year of Birth - 1 (SEQ 040) and Year of Birth - 2 (SEQ 120) cannot be greater than current tax year.
- 483** ➤ Form 8839 - Identifying Number Child - 2 (SEQ 160) cannot equal Identifying Number Child - 1 (SEQ 080). Identifying Number Child - 1 (SEQ 080) and Identifying Number Child - 2 (SEQ 160) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.
- 484** ➤ Form 8839 - If Year of Birth - 1 or - 2 (SEQ 040, 120) is prior to "1983", then the corresponding Disabled Over 18 Box - 1 or - 2 (SEQ 049, 129) must equal "X".
- 485** ➤ Form 8839 - Modified AGI (SEQ 240) must be less than \$115,000.
- 486** ➤ Form 1040/1040A - When Adoption Credit (SEQ 960) is significant, Form 8839 must be present.
- 487** ➤ Form 8839 - If Eligible Child First Name - 1 (SEQ 010) is significant and Special Needs Box - 1 (SEQ 060) is significant and Foreign Child Box - 1 (SEQ 070) is not significant, then Allowed Tax Credit Child - 1 (SEQ 170 or 310) must equal \$6000; otherwise, the maximum Allowed Tax Credit Child - 1 (SEQ 170 or 310) must be \$5000.
 - If Eligible Child First Name - 2 (SEQ 090) is significant and Special Needs Box - 2 (SEQ 140) is significant and Foreign Child Box - 2 (SEQ 150) is not significant, then Allowed Tax Credit Child - 2 (SEQ 200 or 330) must equal \$6000; otherwise, the maximum Allowed Tax Credit Child - 2 (SEQ 200 or 330) must be \$5000.
- 488-489** ➤ Reserved
- 490** ➤ Summary Record – If Year of the Electronic Postmark Date (SEQ 260) is present; Year of Electronic Postmark Date must equal the current processing year.
- 491** ➤ Summary Record – If one of the three fields is present, then all of the following fields must be present: Electronic Postmark Date (SEQ 260), Electronic Postmark Time (SEQ 270), and Electronic Postmark Time Zone (SEQ 280).
- 492** ➤ Reserved

- 493** ➤ Summary Record - Software Identification Number (SEQ 230) must be present.
- 494** ➤ Form 1040 – If Form 8689 Amount (SEQ 1246) is significant, then Form 8689 must be present.
- 495** ➤ Form 1040 – If Filing Status (SEQ 0130) is not equal to "2", then only one Form 4563 can be present.
➤ Form 1040 - If Filing Status (SEQ 0130) is equal to "2", then two Forms 4563 can be present.
- 496** ➤ Form 4563 – When only one Form 4563 is present, Taxpayer Identification Number (SEQ 0003) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
➤ When two Forms 4563 are present, Taxpayer Identification Number (SEQ 0003) of the first Form 4563 must equal Primary SSN (SEQ 0010) of Form 1040 and Taxpayer Identification Number (SEQ 0003) of the second Form 4563 must equal Secondary SSN (SEQ 0030) of Form 1040.
- 497-499** ➤ Reserved
- 500** ➤ Primary SSN (SEQ 010) and Primary Name Control (SEQ 050) of the Tax Form must match data from the IRS Master File.
- 501** ➤ Qualifying SSN (SEQ 015, 085) of Schedule EIC and the corresponding Year of Birth (SEQ 020, 090) must match data received from the Social Security Administration.
➤ Qualifying SSN (SEQ 015, 085) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 007, 077) must match data from the IRS Master File.
- 502** ➤ Employer Identification Number (SEQ 040) of Form W-2, Payer Identification Number (SEQ 026) of Form W-2G, and Payer Identification Number (SEQ 050) of Form 1099-R must match data from the IRS Master File.
- 503** ➤ Secondary SSN (SEQ 030) and Spouse's Name Control (SEQ 055) of the Tax Form must match data from the IRS Master File.
- 504** ➤ Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 172, 182, 192, 202, 212, 222) must match data from the IRS Master File.
- 505** ➤ Employer Identification Number (SEQ 040) of Form W-2, or Payer Identification Number (SEQ 026) of Form W-2G, or Payer Identification Number (SEQ 050) of Form 1099-R was issued in the current processing year.
- 506** ➤ Qualifying SSN (SEQ 015, 085) of Schedule EIC was previously used for the same purpose.
- 507** ➤ Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A was previously used for the same purpose.
- 508** ➤ Primary SSN (SEQ 010) has been used as a Secondary SSN (SEQ 030) on another return with filing status 2-Married Filing Joint status (SEQ 130); **OR**

Secondary SSN (SEQ 030) has been used as a Primary SSN (SEQ 010) on another return.

- 509** ➤ Secondary SSN (SEQ 030) was previously used as a Dependent's SSN or as a Schedule EIC Qualifying SSN on a previous or current return; **or** Dependent's SSN was used as a Secondary SSN on a previous or current return; **or** Schedule EIC Qualifying SSN was used as a Secondary SSN on a current or previous return.
- 510** ➤ Primary SSN (SEQ 010) and/or Secondary SSN (SEQ 030) where the SSN was claimed as an exemption (SEQ 160) on the return and was also used as a Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) on another return.
- 511** ➤ Primary SSN (SEQ 010) was used with the Filing Status (SEQ 130) other than "3" or "4", and was also used as a Secondary SSN (SEQ 030) on another return with filing status "3".
- 512** ➤ Student's Name Control (SEQ 030, 100, 170, 270, 310, 350, 390, 430) of Form 8863 and corresponding Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) of Form 8863 must match data from the IRS Master File.
- 513** ➤ Secondary SSN (SEQ 030) was used as a Secondary SSN more than once.
- 514** ➤ Insured Name Control (SEQ 295) and Insured SSN (SEQ 310) of Form 8853 must match data from the IRS Master File.
- 515** ➤ Primary SSN (SEQ 010) was used as a Primary SSN more than once.
- 516-518** ➤ Reserved
- 519** ➤ Form 8697 - Employer Identification Number of Entity (SEQ 150) and Employee Name Control (SEQ 155) on Form 8697, must match data from the IRS Master File.
- 520** ➤ Employer Name Control (SEQ 015) and Employer Identification Number (SEQ 030) of Schedule H must match data from the IRS Master File.
- 521** ➤ Year of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 010) and Secondary SSN (SEQ 030) of the Tax Form; Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A; and Qualifying SSN - 1 (SEQ 015) and Qualifying SSN - 2 (SEQ 085) of Schedule EIC.
- 522** ➤ Primary Date of Birth (SEQ 010) in the Authentication Record of an On-Line Return does not match data from the IRS Master File.
- 523** ➤ Spouse Date of Birth (SEQ 040) in the Authentication Record of an On-Line Return does not match data from the IRS Master File.
- 524** ➤ Qualifying Person Name Control - 1, - 2 (SEQ 120, 221) and Qualifying Person SSN - 1, - 2 (SEQ 214, 223) of Form 2441/Schedule 2 do not match data from the IRS Master File.
- 525** ➤ Eligible Child Name Control - 1, - 2 (SEQ 030, 110) and Identifying Number Child - 1, - 2 (SEQ 080, 160) of Form 8839 do not match data from the IRS Master File.

- 526** ➤ Qualifying Person SSN - 1, - 2 (SEQ 214, 223) of Form 2441/Schedule 2 was previously used for same purpose.
- 527** ➤ Identifying Number Child - 1, - 2 (SEQ 080, 160) of Form 8839 was previously used for same purpose.
- 528** ➤ Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) of Form 8863 was previously used to claim Education Credit on another tax return.
- 529-599** ➤ Reserved
- 600** ➤ Tax Form - IRS Master File indicates that the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance. Form 8862 is missing from the tax return and it is required.
- 601** ➤ Reserved
- 602** ➤ Form 8862- Year for Which You Are Filing This Form (SEQ 010) must equal the current tax year.
- 603** ➤ Form 8862 - Qualifying Child of Another Person (SEQ 030) must equal "X". If Qualifying Child of Another Person (SEQ 030) does not equal "X", the taxpayer is not eligible to file Form 8862 and claim Earned Income Credit.
- 604** ➤ Form 8862 - When Schedule EIC is not present, Beginning Date Your Home in the USA (SEQ 040) or Beginning Date Your Spouse Home in the USA (SEQ 050) of Form 8862 must be present.
- 605** ➤ Form 8862 - When Schedule EIC is present, Relationship Yes Box-1 (SEQ 060) or Relationship No Box-1 (SEQ 070) of Form 8862 must be present.
- 606** ➤ Tax Form - IRS Master File indicates that the taxpayer is not allowed to claim the Earned Income Credit for this tax year.
- 607** ➤ Form 8866 – If more than one Form 8866 is present, then only the first occurrence of Form 8866 can have significant data in Total Interest Due on Increase (SEQ 430) or Total Interest to be Refunded on Decrease (SEQ 440).
- 608-609** ➤ Reserved
- 610** ➤ Tax Form - If Address Ind (SEQ 097) is equal to "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 062), Foreign City, State or Province, Postal Code (SEQ 064), and Foreign Country (SEQ 066); and the following fields cannot be present: Name Line 2 (SEQ 070), Street Address (SEQ 080), City (SEQ 083), State Abbreviation (SEQ 087), and Zip Code (SEQ 095).
 ➤ If Address Ind (SEQ 097) is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 062), Foreign City, State or Province, Postal Code (SEQ 064), and Foreign Country (SEQ 066).
- 611** ➤ Tax Form - Foreign Street Address (SEQ 062) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, hyphen (-), and slash (/).
- 612** ➤ Tax Form - Foreign City, State or Province, Postal Code (SEQ 064) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position

must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).

- 613** ➤ Tax Form - Foreign Country (SEQ 066) must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country name.
- 614** ➤ Tax Form - Earned Income Credit (SEQ 1180) cannot be significant when State Abbreviation (SEQ 087) equals "AS", "GU", "MP", "PR", or "VI", or when Address Ind (SEQ 097) equals "3".
- 615** ➤ Tax Form - If State Abbreviation (SEQ 087) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind (SEQ 097) equals "3"; or any of the following forms are present: Form 4563, Form 5074, Form 8689, then the return must be processed at Andover Service Center.
- 616** ➤ Form W2 – When Employee Address Continuation (SEQ 105) is significant, then a period (.) must be present in Employee State (SEQ 113).
➤ Form W2G – When Winner's Address Continuation (SEQ 143) is significant, then a period (.) must be present in Winners' State (SEQ 146).
➤ Form 1099R – When Recipient's Address Continuation (SEQ 080) is significant, then a period (.) must be present in Recipient's State (SEQ 092).
- 617-618** ➤ Reserved
- 619** ➤ Form 8379 – First Injured Spouse Box (SEQ 030) and Second Injured Spouse Box (SEQ 060) cannot both equal "X" and cannot both equal blank.
- 620** ➤ Form 8379 – When Form 8379 is present, the following fields must be significant: either First Injured Spouse Box (SEQ 030) or Second Injured Spouse Box (SEQ 060), and either Community Property State–Yes Box (SEQ 150) or Community Property State–No Box (SEQ 160).
- 621** ➤ Form 8379 – When Community Property State Yes Box (SEQ 150) is equal to "X", one or more of the following community state's abbreviation must be significant:
 - SEQ 161 Community Property State Abbreviation for Arizona;
 - SEQ 162 Community Property State Abbreviation for California;
 - SEQ 163 Community Property State Abbreviation for Idaho;
 - SEQ 164 Community Property State Abbreviation for Louisiana;
 - SEQ 165 Community Property State Abbreviation for Nevada;
 - SEQ 166 Community Property State Abbreviation for New Mexico;
 - SEQ 167 Community Property State Abbreviation for Texas;
 - SEQ 168 Community Property State Abbreviation for Washington; and/or
 - SEQ 169 Community Property State Abbreviation for Wisconsin.
- See Attachment 5 - Community Property States Abbreviations.
- 622** ➤ Form 8379 – When Total Other Income-Joint Return (SEQ 210) is significant, then the sum of Total Other Income-Injured Spouse (SEQ 220) and Total Other Income-Other Spouse (SEQ 230) must equal Total Other Income-Joint Return (SEQ 210).
- 623** ➤ Form 8379 – When Standard Deduction-Joint Return (SEQ 510) is significant, then the following cannot be present: Itemized Deduction-Joint Return (SEQ 540),

Itemized Deduction-Injured Spouse (SEQ 550) or Itemized Deduction-Other Spouse (SEQ 560).

- 624** ➤ Form 8379 – When Itemized Deduction-Joint Return (SEQ 540) is significant, then the sum of Itemized Deduction-Injured Spouse (SEQ 550) and Itemized Deduction-Other Spouse (SEQ 560) must equal Itemized Deduction-Joint Return (SEQ 540).
- 625** ➤ Form 8379 – When Exemptions-Joint Return (SEQ 570) is present, then either Exemptions-Injured Spouse (SEQ 580) or Exemptions-Other Spouse (SEQ 590) must be present and Exemptions-Joint Return (SEQ 570) must equal Total Exemptions (SEQ 360) of Form 1040/1040A.
- 626** ➤ Form 8379 – When Credits-Joint Return (SEQ 600) is present, then the sum of Credits-Injured Spouse (SEQ 610) and Credits-Other Spouse (SEQ 620) must equal Credits-Joint Return (SEQ 600).
- 627** ➤ Form 8379 – When Estimated Tax Payments-Joint Return (SEQ 690) is significant, the sum of Estimated Tax Payments-Injured Spouse (SEQ 700) and Estimated Tax Payments-Other Spouse (SEQ 710) must equal Estimated Tax Payments-Joint Return (SEQ 690).
- 628** ➤ Form 8379 – When Form 8379 is present, Form 2555/2555EZ must not be present.
- 629** ➤ Form 8379 – When Form 8379 is present, the following fields on Form 1040/1040A/1040EZ must not be present: Foreign Street Address (SEQ 062), Foreign City, State or Province (SEQ 064), or Foreign Country (SEQ 066).
- 630** ➤ Form 8379 – When Form 8379 is present, the State Abbreviation (SEQ 087) of Form 1040/1040A/1040EZ cannot equal “AS”, “GU”, “MP”, “PR”, or “VI”.
- 631** ➤ Form 8379 – When 8379 is present, Filing Status (SEQ 130) of Form 1040/1040A must equal “2” (Married Filing Joint) or Secondary SSN (SEQ 030) of Form 1040EZ must be present.
- 632** ➤ Form 5471 – When Category of Filer-3 (SEQ 135) is significant, Category 3 Attachment (SEQ 136) must equal "STMbnn".
 - When Other Income (Functional Currency) (SEQ 2110) or Other Income (U.S. Dollars) (SEQ 2130) is significant, Attach Schedule-Other Income (SEQ 2140) must equal "STMbnn".
 - When Other Deductions (Functional Currency) (SEQ 2290) or Other Deductions (U.S. Dollars) (SEQ 2310) is significant, Attach Schedule-Other Deductions (SEQ 2320) must equal "STMbnn".
 - When Other Current Assets – Beginning (SEQ 2770) or Other Current Assets - End (SEQ 2790) is significant, Other Current Assets (Attach Schedule) (SEQ 2800) must equal "STMbnn".
 - When Investment In Subsidiaries – Beginning (SEQ 2830) or Investment In Subsidiaries – End (SEQ 2850) is significant, Investment In Subsidiaries (Attach Schedule)(SEQ 2860) must equal "STMbnn".
 - When Other Investments – Beginning (SEQ 2870) or Other Investments – End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".
 - When Other Investments – Beginning (SEQ 2870) or Other Investments – End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".

- When Other Current Liabilities – Beginning (SEQ 3170) or Other Current Liabilities – End (SEQ 3190) is significant, Other Current Liabilities (Attach Schedule) (SEQ 3200) must equal "STMbnn".
 - When Other Liabilities – Beginning (SEQ 3230) or Other Liabilities – End (SEQ 3250) is significant, Other Liabilities (Attach Schedule) (SEQ 3260) must equal "STMbnn".
 - When Paid-in or Capital Surplus – Beginning (SEQ 3305) or Paid-in or Capital Surplus – End (SEQ 3315) is significant, Paid-in or Capital Surplus (Attach Reconciliation) (SEQ 3320) must equal "STMbnn".
 - When Own 10% Interest in a Partnership – Yes (SEQ 3410) is significant, Own 10% Yes Attachment (SEQ 3425) must equal "STMbnn".
 - When Own Interest in a Trust – Yes (SEQ 3430) is significant, Own Interest Yes Attachment (SEQ 3445) must equal "STMbnn".
 - When Own Foreign Entities – Yes (SEQ 3450) is significant, Own Foreign Entities Yes Attachment (SEQ 3465) must equal "STMbnn".
 - When Other Earnings (Net Additions) (SEQ 3620) or Other Earnings (Net Subtractions) (SEQ 3630) is significant, Other Earnings (Attach Schedule) (SEQ 3635) must equal "STMbnn".
 - When Income of Foreign Corporation Blocked (Yes Box) (SEQ 3790) or Did Any Become Unblocked (Yes Box) (SEQ 3800) is significant, Statement (If Yes, Explain) (SEQ 3810) must equal "STMbnn".
- 633** ➤ Form 5471 – The following fields must be positive: SEQs 2730, 2740, 2930, 2940, 2970, 2980, 3070, 3080, 3350 and 3360.
- 634** ➤ Schedule N (Form 5471) – If Deduction for Dividends Paid During Tax Year (SEQ 750) is significant, then Deduction for Dividends Paid During Tax Year (SEQ 750) must equal Deduction for Dividends Paid (SEQ 640).
- 635** ➤ Form 8865 – When Category 1 Filer (SEQ 080) is significant, Pages 2 through 7 of Form 8865 must be present.
- 636** ➤ Form 8865 – When Category 1 Filer (SEQ 080) or Category 2 Filer (SEQ 090) is significant, at least one Schedule K-1 (Form 8865) must be present.
- 637** ➤ Form 8865 – Business Activity Code (SEQ 690) must be within the valid range (111100 – 813000).
- 638** ➤ Form 8865 – When Owns Direct Interest (SEQ 1040) is significant, all of the following fields must be significant: Name Constructive Ownership (SEQ 1050), Address Constructive Ownership (SEQ 1060), City Constructive Ownership (SEQ 1070), State Constructive Ownership (SEQ 1080), Zip Code Constructive Ownership (SEQ 1090) and Identifying Number Constructive Ownership (SEQ 1100).
- 639** ➤ Form 8865 – When Total (SEQ 2240) is significant, Gross Receipts or Sales (SEQ 2220) or Less Returns and Allowances (SEQ 2230) must be significant.
- 640** ➤ Form 8865 – When Gross Profit (SEQ 2260) is significant, Total (SEQ 2240) or Cost of Goods Sold (SEQ 2250) must be significant.
- 641** ➤ Form 8865 – When Net Farm Profit (Loss) (SEQ 2280) is significant, Schedule F (Form 1040) must be present.
- 642** ➤ Form 8865 – When Total Income (Loss) (SEQ 2310) is significant, one of the following fields must be significant: Gross Profits (SEQ 2260), Ordinary Income

(Loss) (SEQ 2270), Net Farm Profit (Loss) (SEQ 2280), Net Gain (Loss)(SEQ 2290) or Other Income (Loss) (SEQ 2300).

- 643** ➤ Form 8865 – When Total Deductions (SEQ 2450) is significant, one of the following fields must be significant: Salaries & Wages (SEQ 2320), Guaranteed Payments to Partners (SEQ 2330), Repairs & Maintenance (SEQ 2340), Bad Debts (SEQ 2350), Rent(SEQ 2360), Taxes & Licenses (SEQ 2370), Interest (SEQ 2380), Depreciation (SEQ 2390), Less Depreciation Reported on Schedule A (SEQ 2400), Depletion (SEQ 2410), Retirement Plans (SEQ 2420), Employee Benefit Programs (SEQ 2430) or Other Deductions (SEQ 2440).
- 644** ➤ Form 8865 – When Net Short-Term Capital Gain or (Loss) (SEQ 2750) is significant, Net Short-Term Capital Gain or (Loss) (SEQ 3230) or Other Income (Loss) (SEQ 3300) must be significant
- 645** ➤ Form 8865 – When Combine Lines 6-10 in Column (g) (SEQ 3120) is significant, 28% Rate Gain (Loss) (SEQ 3250) or Other Income (Loss) (SEQ 3300) must be significant.
- 646** ➤ Form 8865 – When Net Long-Term Capital Gain or (Loss) (SEQ 3130) is significant, Net Long-Term Capital Gain or (Loss)(SEQ 3240) or Other Income (Loss) (SEQ 3300) must be significant.
- 647** ➤ Form 8865 – When Net Section 1231 Gain (Loss) (SEQ 3290) is significant, Form 4797 must be present.
- 648** ➤ Form 8865 – When Expenditures Related to Rental Real Estate (SEQ 3390) is significant, Form 3468 must be present.
- 649** ➤ Form 8865 – When Total Foreign Taxes (SEQ 3690) is significant, Foreign Taxes (Paid) (SEQ 3670) or Foreign Taxes (Accrued) (SEQ 3680) must be significant.
- 650** ➤ Form 8865 – Only one of the following fields can be significant: Foreign Taxes (Paid) (SEQ 3670) or Foreign Taxes (Accrued) (SEQ 3680).
- 651** ➤ Form 8586 - If "Eligible Basis of Building(s)" (SEQ 030) is significant, 1 or more Forms 8609 must be present.
- 652** ➤ Form 8586 - If "Qualified Basis of Low-Income Buildings" (SEQ 040) is significant, 1 or more Forms 8609 must be present.
- 653** ➤ Form 8586 - If "Current Year Credit" (SEQ 110) is significant, one or more Forms 8609 must be present.
- 654** ➤ Form 8586 - If "Number of Forms 8609 Attached" (SEQ 020) is significant, a matching number of Forms 8609 must be present and a matching number of Schedules A (Form 8609) must be present.
- 655-656** ➤ Reserved
- 657** ➤ Form 8586 – Flow-through Entity EIN (SEQ 115) must be numeric and the first two digits must equal a valid District Office Code. Refer to Attachment 7 for District Office Codes.

- 658-659** ➤ Reserved
- 660** ➤ Form 8586 - When Passive Activity or Total Current Year Credit (SEQ 0140) and Net Income Tax (SEQ 300) both contain an entry greater than zero, Form 6251 must be present.
- 661** ➤ Form 8865 – When Number of Foreign Disregarded Entities (SEQ 960) is significant, Attach List of Entities (SEQ 965) must equal "STMBnn".
- When Ordinary Income (Loss)(SEQ 2270) is significant, Ordinary Income (Loss)(Attach Schedule)(SEQ 2275) must equal "STMBnn".
 - When Other Income (Loss) (SEQ 2300) is significant, Other Income (Loss)(Attach Schedule)(SEQ 2305) must equal "STMBnn".
 - When Other Deductions (SEQ 2440) is significant, Other Deductions (Attach Schedule) (SEQ 2445) must equal "STMBnn".
 - When Expenses From Other Rental Activities (SEQ 3180) is significant, Expenses (Attach Schedule)(SEQ 3185) must equal "STMBnn".
 - When Other Portfolio Income (Loss) (SEQ 3270) is significant, Other Portfolio (Attach Schedule) (SEQ 3275) must equal "STMBnn".
 - When Other Income (Loss) (SEQ 3300) is significant, Other Income (Loss) (Attach Schedule) (SEQ 3305) must equal "STMBnn".
 - When Charitable Contributions (SEQ 3310) is significant, Charitable Contributions (Attach Schedule) (SEQ 3315) must equal "STMBnn".
 - When Deductions Related to Portfolio Income (SEQ 3330) is significant, Deductions Related to Portfolio Income (Itemize) (SEQ 3335) must equal "STMBnn".
 - When Other Deductions (SEQ 3340) is significant, Other Deductions (Attach Schedule) (SEQ 3345) must equal "STMBnn".
 - When Other Adjustments & Tax Preference Items (SEQ 3540) is significant, Other Adjustments (Attach Schedule) (SEQ 3545) must equal "STMBnn".
 - When Other Current Assets BOY (SEQ 3940) or Other Current Assets EOY (SEQ 3950) is significant, Other Current Assets (Attach Schedule) (SEQ 3955) must equal "STMBnn".
 - When Other Investments BOY (SEQ 3980) or Other Investments EOY (SEQ 3990) is significant, Other Investments (Attach Schedule) (SEQ 3995) must equal "STMBnn".
 - When Other Assets BOY (SEQ 4200) or Other Assets EOY (SEQ 4210) is significant, Other Assets (Attach Schedule) (SEQ 4215) must equal "STMBnn".
 - When Other Current Liabilities BOY (SEQ 4280) or Other Current Liabilities EOY (SEQ 4290) is significant, Other Current Liabilities (Attach Schedule) (SEQ 4295) must equal "STMBnn".
 - When Other Liabilities BOY (SEQ 4340) or Other Liabilities EOY (SEQ 4350) is significant, Other Liabilities (Attach Schedule) (SEQ 4355) must equal "STMBnn".
 - When Listed Categories BOY (SEQ 4460) or Listed Categories EOY (SEQ 4470) is significant, Listed Categories (Attach Schedule) (SEQ 4475) must equal "STMBnn".
 - When Total Other Increases (SEQ 4690) is significant, Other Increases (Itemize) (SEQ 4685) must equal "STMBnn".
 - When Total Other Decreases (SEQ 4730) is significant, Other Decreases (Itemize) (SEQ 4725) must equal "STMBnn".
- 662** ➤ Form 8865 – The following fields must be positive: SEQs 2320, 2330, 2360, 2370, 2380 and 3100.
- 663** ➤ Schedule K-1 (Form 8865) – The following fields must be positive: SEQs 320, 370, 380, 390, 440 and 480.

- 664 ➤ Reserved
- 665 ➤ Form 8801 - Total Tax Credits (SEQ 220) must be greater than zero.
- 666 ➤ Form 1040 – If Form 8801 Block (SEQ 1005) is equal to “X”, then Form 8801 must be present.
- 667 ➤ Form 4797 – If Form 4797 is present and Gain/Loss (Form 8824 Sec 1231) (SEQ 456) or Form 8824 Ordinary Gain/Loss for Entire Yr. (SEQ 974) is significant, then Form 8824 must be present.
- 668 ➤ Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN program since the Primary Taxpayer is a duplicate on the IRS File.
- 669 ➤ Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program since the Secondary Taxpayer is a duplicate on the IRS File.
- 670 ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "S", then the following fields must be present; Primary Date of Birth (SEQ 010), Primary Prior Year Adjusted Gross Income (SEQ 020), Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075), PIN Authorization Code (SEQ 080) and ERO EFIN/PIN (SEQ 090).
- 671 ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "S" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 040), Spouse Prior Year Adjusted Gross Income (SEQ 050) and Spouse Signature (SEQ 065).
- 672 ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to “P” or “S”, then the ERO EFIN/PIN (SEQ 090) must be present.
➤ When the PIN Type Code (SEQ 008) is equal to “O”, then the ERO EFIN/PIN (SEQ 090) cannot be present.
- 673 ➤ Authentication Record – For On-Line Returns only, when the PIN Type Code (SEQ 008) is blank (No PIN Used), then the Jurat/Disclosure Code (SEQ 075) must equal "B".
- 674 ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros. **And**
The Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 035) on the Authentication Record.

When the PIN Type Code (SEQ 008) is "Blank", then the Primary Taxpayer Signature (SEQ 035) cannot be present.
- 675 ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O" and the Filing Status (SEQ 130) is “2” (Married Filing Jointly), then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros. **And**
The Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 065) on the Authentication Record.

When the PIN Type Code (SEQ 008) is "Blank" and when the Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 035) and Spouse Signature (SEQ 065) cannot be present.

- 676** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to “P”, “S”, or “O” and the Filing Status (SEQ 130) is “2” (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 035) and Spouse Signature (SEQ 065) both must be present.
- When the PIN Type Code (SEQ 008) is equal to “P”, “S” or “O” and the Filing Status is other than “2” (Married Filing Jointly), then the Spouse Signature (SEQ 065) cannot be present.
- 677** ➤ Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN program since they are under the age of sixteen.
- 678** ➤ Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program since they are under the age of sixteen.
- 679** ➤ Authentication Record – When the PIN TYPE Code (SEQ 008) is equal to “S” or “O”, the Primary Prior Year Adjusted Gross Income (SEQ 020) must match the Primary Prior Year Adjusted Gross Income on the IRS Master File.
- 680** ➤ Authentication Record – When the PIN TYPE Code (SEQ 008) is equal to “S” or “O” and the Filing Status (SEQ 130) is “2” (Married Filing Jointly), the Spouse Prior Year Adjusted Gross Income (SEQ 050) must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File.
- 681** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "O", then the following fields must be present; Primary Date of Birth (SEQ 010), Primary Prior Year Adjusted Gross Income (SEQ 020), Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075) and PIN Authorization Code (SEQ 080).
- 682** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "O" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 040), Spouse Prior Year Adjusted Gross Income (SEQ 050) and Spouse Signature (SEQ 065).
- 683** ➤ Authentication Record – When the PIN TYPE Code (SEQ 008) is equal to “P” or “S”, the first six numeric of the ERO EFIN/PIN (SEQ 090) must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN)(11 digits total).
- 684** ➤ Authentication Record – When the PIN TYPE Code (SEQ 008) is equal to “P”, “S” or “O”, then the Paper Document Indicator 1 (SEQ 150) or Paper Document Indicator 3 (SEQ 170) or Paper Document Indicator 4 (SEQ 180) or Paper Documents Indicator 5 (SEQ 185) or Paper Document Indicator 6 (SEQ 188) or Paper Documents Indicator 7 (SEQ 189) of Summary Record cannot be present.
- 685** ➤ Summary Record - Number of Preparer Note Records (SEQ 110) must equal the number of preparer notes computed by the IRS.
- 686** ➤ Summary Record - Number of Election Explanation Records (SEQ 120) must equal the number of election explanations computed by the IRS.

- 687** ➤ Summary Record - Number of Regulatory Explanation Records (SEQ 130) must equal the number of regulatory explanations computed by the IRS.
- 688** ➤ Summary Record - Count of Authentication Record (SEQ 140) must equal the count of authentication record computed by the IRS.
- 689** ➤ Authentication Record – The year of Taxpayer Signature Date (SEQ 070) must equal current processing year.
- 690** ➤ Form Payment (Balance Due) – If Refund (SEQ 1270) of the Tax Form is greater than zero, then a Tax Type Code of Form 1040, Form 1040A or Form 1040EZ or Form 1040T cannot be present.
- 691** ➤ Form Payment (Balance Due) – Amount of Tax Payment (SEQ 060) cannot be greater than Amount Owed (SEQ 1290) of the Tax Form.
- 692** ➤ Form Payment – Amount of Tax Payment (SEQ 060) must be greater than zero.
- 693** ➤ Form Payment – When there are two occurrences of Form Payments, one of the occurrences must have a Tax Type Code (SEQ 070) of “1040S”.
- 694** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "S", then the Jurat/Disclosure Code (SEQ 075) must equal "C".
- 695** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", then the Jurat/Disclosure Code (SEQ 075) must equal "D".
- 696** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "O", then the Jurat/Disclosure Code (SEQ 075) must equal "A".
- 697** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", then the following fields must be present; Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075), PIN Authorization Code (SEQ 080) and ERO EFIN/PIN (SEQ 090).
- 698** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the Spouse Signature (SEQ 065) must be present.
- 699** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", then the following fields must NOT be present; Primary Prior Year Adjusted Gross Income (SEQ 020) and Spouse Prior Year Adjusted Gross Income (SEQ 050).
- 700** ➤ Form 6781 – When Mixed Straddle Account Election Box (SEQ 040) equals “X”, Statement Required by Regulations (SEQ 050) must equal “STMbnn”.
- 701** ➤ Form 6781 – When Form 1099-B Adjustments (SEQ 200) is significant, Form 1099-B Adjustment Schedule (SEQ 190) must contain “STMbnn”.
- 702** ➤ Form 2120 - First name of Person Supported (SEQ 040), Last Name of Person Supported (SEQ 050) and Name of Person Claiming Dependent (SEQ 060) must be significant.
- 703** ➤ Form 2120 - Name of T/P Not Claiming Dependent (SEQ 110), Original Signature is Maintained on File by T/P Indicator (SEQ 120), Street Address of T/P Not

Claiming Dependent (SEQ 130), City of T/P Not Claiming Dependent (SEQ 140), State Abbr. of T/P Not Claiming Dependent (SEQ 150), and Zip Code of T/P Not Claiming Dependent (SEQ 160) must be significant.

- 704** ➤ Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) and Signature Date for T/P Not Claiming Dependent (SEQ 180) must be significant
- 705** ➤ Form 2120 - The SSN of Person Claiming the Dependent (SEQ 020) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.
- 706** ➤ Form 2120 - The Year of the Tax Year for Claim (SEQ 030) must equal the Current Tax Year.
- 707** ➤ Form 2120 - First Name of Person Supported (SEQ 040) must equal one of the following: Dependent First Name (SEQs 170, 180, 190, 200, 210, 220).

Last Name of Person Supported (SEQ 050) must equal one of the following:
Dependent Last Name must equal one of the following: Dependent Last Name.
- 708** ➤ Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeroes or all nines. Refer to Attachment 8 for valid ranges of Social security Numbers.
 - Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) cannot equal Primary SSN (SEQ 010) of Form 1040/1040A and Filing Status (SEQ 130) equals "1", "3", "4", or "5".
 - Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) cannot equal Primary SSN (010) or Secondary SSN (SEQ 030) of Form 1040/1040A with Filing Status (SEQ 130) equals "2".
- 709** ➤ Reserved
- 710** ➤ Form 9465 - When Direct Debit information is present, Routing Transit Number (SEQ 330) (RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT).
 - Bank Account Number (SEQ 330) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
 - If Routing Transit Number (SEQ 330) or Bank Account Number (SEQ 340) is significant, then Checking Account Indicator (SEQ 350) or Savings Account Indicator (SEQ 360) must equal "X". Both cannot equal "X".
- 711** ➤ Form 8082 - Only one of the Following fields can equal "X": Pass-Through Entity (Partnership) (SEQ 050) or Pass-Through Entity (Electing large Partnership) (SEQ 055) or Pass-Through Entity (S Corporation) (SEQ 060) or Pass-Through Entity (Estate) (SEQ 065) or Pass-Through Entity (Trust)(SEQ 070) or Pass-Through Entity (REMIC)(SEQ 075).
- 712** ➤ Form 8082 - Identifying Number of Pass-Through Entity (SEQ 080) and Name of Pass-Through Entity (SEQ 090) must be significant.
- 713** ➤ Form 8082 - The Identifying Number (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

- 714** ➤ Form 8082 - The Identifying Number (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 715** ➤ Form 8697 – Only one of the following fields can be significant; REG-Net Amount of Interest You Owe (SEQ 460) and SMI-Net Amount of Interest You Owe (SEQ 830).
- 716** ➤ Form 8697 - Identifying Number (SEQ 080) must equal either Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 717** ➤ Form 1040 – When F8697 Literal (SEQ 1129) is equal to "FORM 8697", then Form 8697 must be present.
 ➤ Form 1040 – When F8697 Amount (SEQ 1131) is significant, then REG-Net Amount of Interest You Owe (SEQ 460) or SMI-Net Amount of Interest You Owe (SEQ 830) of Form 8697 must be significant.
 ➤ When REG-Net Amount of Interest You Owe (SEQ 460) or SMI-Net Amount of Interest You Owe (SEQ 830) of Form 8697 is significant, then F8697 Amount (SEQ 1131) must be significant.
- 718-719** ➤ Reserved
- 720** ➤ Form 3800 – When any two or more of the following forms are present, Form 3800 must be present: Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847 or Form 8861.
- 721** ➤ Form 1040 – When Other Form Literal (SEQ 1010) equals “8834”, Form 8834 must be present.
 ➤ When Other Form Literal (SEQ 1010) equals “8844”, Form 8844 must be present.
 ➤ When Other Form Literal (SEQ 1010) equals “8859”, Form 8859 must be present.
- 722** ➤ Form 1040 - When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3800, Form 8396, Form 8801, Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, Form 8859, or Form 8861.
- 723** ➤ Form 3468 – If Certified Historic Structures (SEQ 050) or Calculated Expenditures Certified Historic Struct.(SEQ 060) contains significant data, Paper Document Indicator 4 (SEQ 180) of the Summary Record must be significant.
- 724** ➤ Form 3468 – If Current Year Investment Credit (SEQ 160) and Net Income Tax (SEQ 320) both contain an entry greater than zero, then Form 6251 must be present.
- 725** ➤ Form 3800 – If Current Year Investment Credit (SEQ 020) is significant, then Form 3468 must be present.
- 726** ➤ Form 3800 – If Current Year Work Opportunity Credit (SEQ 030) is significant, then Form 5884 must be present.
- 727** ➤ Form 3800 – If Current Year Welfare to Work Credit (SEQ 040) is significant, then Form 8861 must be present.

- 728** ➤ Form 3800 – If Current Year Credit for Alcohol Used As Fuel (SEQ 050) is significant, then Form 6478 must be present.
- 729** ➤ Form 3800 – If Current Year Credit for Increasing Research (SEQ 060) is significant, then Form 6765 must be present.
- 730** ➤ Form 3800 – If Current Year Low-Income Housing Credit (SEQ 070) is significant, then Form 8586 must be present.
- 731** ➤ Form 3800 – If Current Year Enhanced Oil Recovery Credit (SEQ 080) is significant, then Form 8830 must be present.
- 732** ➤ Form 3800 – If Current Year Disabled Access Credit (SEQ 090) is significant, then Form 8826 must be present.
- 733** ➤ Form 3800 – If Current Year Renewable Electricity Production (SEQ 100) is significant, then Form 8835 must be present.
- 734** ➤ Form 3800 – If Current Year Indian Employment Credit (SEQ 110) is significant, then Form 8845 must be present.
- 735** ➤ Form 3800 – If Current Year Credit for Employer Social Security (SEQ 120) is significant, then Form 8846 must be present.
- 736** ➤ Form 3800 – If Current Year Orphan Drug Credit (SEQ 130) is significant, then Form 8820 must be present.
- 737** ➤ Form 3800 – If Current Year Credit for Contributions (SEQ 140) is significant, then Form 8847 must be present.
- 738** ➤ Form 3800 – If Current Year Trans-Alaska Pipeline Credit (SEQ 150) is significant, then Current Yr Trans-Alaska Pipeline Attach Statement (SEQ 145) must equal “STMbnn”.
- 739** ➤ Form 3800 – If Passive Activity Credits (SEQ 180) is significant, then Passive Activity Credits (SEQ 180) must not be greater than Current Year General Business Credit (SEQ 170).
- 740** ➤ Form 3800 – If Subtract Line 3 from Line 2 (SEQ 190) is significant, then Subtract Line 3 from Line 2 (SEQ 190) must not be less than zero.
- 741** ➤ Form 3800 – If Passive Activity Credits Allowed (SEQ 200) is significant, then Form 8582-CR must be present.
- 742** ➤ Form 3800 – If Tentative General Business Credit (SEQ 230) and Net Income Tax (SEQ 390) both contain an entry greater than zero, then Form 6251 must be present.
- 743** ➤ Form 3800 – The following fields must be positive: SEQs 020, 030, 050, 060, 070, 080, 090, 100, 110, 120, 130, 140, 150, 160, 180, 200, and 210.
- 744** ➤ Form 5884 – If Total Current Year Work Opportunity Credit (SEQ 0110) and Net Income Tax (SEQ 270) both contain an entry greater than zero, then Form 6251 must be present.

- 745** ➤ Form 6478 – Qualified Ethanol Fuel Production (SEQ 020) cannot be greater than 15000000 (fifteen million).
- 746** ➤ Form 6478 - If Total Current Year Credit for Alcohol Used as Fuel (SEQ 230) and Net Income Tax (SEQ 390) both contain an entry greater than zero, then Form 6251 must be present.
- 747** ➤ Form 6765 – Fixed-base Percentage (SEQ 100) cannot be greater than 16% (016000).
- 748** ➤ Form 6765 – If Subtract Line 2 from Line 1 – Sect. A (SEQ 040), Subtract Line 11 from Line 8 (SEQ 130), Subtract line 18 from Line 17 (SEQ 220), Subtract Line 27 from Line 25 (SEQ 310), Subtract Line 29 from Line 25 (SEQ 330) Subtract Line 30 from Line 28 (SEQ 340), Subtract Line 32 from Line 25 (SEQ 360), and Subtract Line 33 from line 30 (SEQ 370) cannot be less than zero.
- 749** ➤ Form 6765 - If Subtract Line 43 from Line 42 (SEQ 530) and Net Income Tax (SEQ 690) both contain an entry greater than zero, then Form 6251 must be present.
- 750** ➤ Form 8820 - If Total Current Year Orphan Drug Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero, then Form 6251 must be present..
- 751** ➤ Form 8826 – Subtract Line 2 from Line 1 (SEQ 030) cannot be less than zero.
- 752** ➤ Form 8826 – Total Current Year Disabled Access Credit (SEQ 070) cannot be greater than 5000.
- 753** ➤ Form 8826 - If Total Current Year Disabled Access Credit (SEQ 070) and Net Income Tax (SEQ 230) both contain an entry greater than zero, then Form 6251 must be present.
- 754** ➤ Form 8830 - If Total Current Year Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero, then Form 6251 must be present.
- 755** ➤ Form 8834 - If Tentative Qualified Electric Vehicle Credit (SEQ 230) and Net Regular Tax (SEQ 360) both contain an entry greater than zero, then Form 6251 must be present.
- 756** ➤ Form 8835 - If Total Current Year Credit (SEQ 200) and Net Income Tax (SEQ 360) both contain an entry greater than zero, then Form 6251 must be present.
- 757** ➤ Form 8844 - If Tentative EZE Credit (SEQ 120) and Net Income Tax (SEQ 280) both contain an entry greater than zero, then Form 6251 must be present.
- 758** ➤ Form 8845 - If Total Current Year Credit (SEQ 070) and Net Income Tax (SEQ 230) both contain an entry greater than zero, then Form 6251 must be present.
- 759** ➤ Form 8846 - If Total Current Year Credit (SEQ 080) and Net Income Tax (SEQ 240) both contain an entry greater than zero, then Form 6251 must be present.
- 760** ➤ Form 8847 - If Total Current Year CDC Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero, then Form 6251 must be present.

- 761** ➤ Form 8859 – Divide Line 3 by \$20,000 (SEQ 140) cannot be greater than a decimal of 1.0000.
- 762** ➤ Form 8861 - If Total Current Year Welfare-to-Work Credit (SEQ 080) and Net Income Tax (SEQ 240) both contain an entry greater than zero, then Form 6251 must be present.
- 763-767** ➤ Reserved
- 768** ➤ Form 8621 – If Deemed Dividend Election (SEQ 0250) equal “X”, then Attach Statement For Post 1986 Earnings & Profits (SEQ 0255) must contain "STMbnn".
- 769** ➤ Form 8621 – If Total Amount Of Cash & Fair Market Value Of Other (SEQ 0360) is greater than Add Lines 1c and 2c (SEQ 0350), then Attach Statement (SEQ 0365) must contain "STMbnn".
- 770** ➤ Tax Form – If Third Party Designee “Yes” Box (SEQ 1303) is equal “X”, then Name of Paid Preparer must be significant.
- Third Party Designee “Yes” Box (SEQ 1303) and Third Party Designee “No” Box (SEQ 1305) cannot both equal “X”.
- 771** ➤ Form 8621- Identifying Number (SEQ 020) must be significant.
- 772** ➤ Form 8621 – When Total Distributions From PFIC During Current Tax Year (SEQ 500) or Total Distributions, Reduced (SEQ 510) or Enter Gain (LOSS) of A Sec. 1291 Fund (SEQ 550) is significant then Attach statement for each Distribution and Disposition (SEQ 555) must contain “STMbnn”.
- 773** ➤ Form 8621 – If Elect to Treat PFIC as QEF (SEQ 230) equals “X” then PRO RATA Share of the Ordinary Earnings of the QEF (SEQ 290), Portion of Line 1a (SEQ 300), Subtract Line 1b from Line 1a (SEQ 310), PRO RATA Share of Total NET Capital Gain of QEF (SEQ 320), Portion of Line 2a (SEQ 330) and Subtract Line 2b from Line 2a (SEQ 340) must be significant.
- 774** ➤ Form 8621 – When Elect to Recognize Gain on Sale of Interest in PFIC (SEQ 240) equals “X”, then Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 550) must be significant.
- 775** ➤ Form 8621 – When Elect to Treat POST 1986 Earnings & Profits as an Excess Distribution (SEQ 250) equals “X”, then Subtract Line 10d from Line 10a (SEQ 540) must be significant.
- 776** ➤ Form 8621 – When Elect to Extend Time of PYMT (SEQ 260) equal “X”, then Add Lines 1c and 2c (SEQ 350), Total amount of Cash & Fair Market Value of Other Property Distributed (SEQ 360), Enter Portion of Line 3a (SEQ 370), Add Lines 3b and 3c (SEQ 0380), Subtract Line 3d From Line 3a (SEQ 390), Total Taxable Income For the Tax Year (SEQ 400), Total Tax Without Regard to Amount on Line 3e (SEQ 410) and Subtract Line 4b From Line 4a (SEQ 420) must be significant.
- 777** ➤ Form 8621 – If Election to Recognize Gain On Deemed Sale of Interest In PFIC (SEQ 270) equal “X”, then Subtract Line 10d From Line 10a (SEQ 540) or Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 550) must be significant.
- 778** ➤ Form 1040 – When F8611 Literal (SEQ 1114) equals “LIHCR” and F8611 Amount (SEQ 1116) is significant, then Form 8611 must be present.

- 779** ➤ Form 1040 – If F8693 Approved Indicator (SEQ 1118) is significant, then F8693 Approved Date (SEQ 1119) must be significant. If F8693 Approved Date (SEQ 1119) is significant, then F8693 Approved Indicator (SEQ 1118) must be significant.
- 780** ➤ Form 8609 – Percentage Aggregate Basis Financed (SEQ 250) must be equal to or greater than zero and cannot be blank.
- 781** ➤ Form 8609 – If Form 8609 is present, then Paper Document Indicator 7 (SEQ 189) for Form 8609 must equal 1.
- 782** ➤ Form 982 – When Discharge of Indebtedness in a Title 11 Case (SEQ 020) equals blank, Discharge of Indebtedness to the Extent Insolvent (SEQ 030) equals blank, Discharge of Qualified Real Prop Bus Indebtedness (SEQ 050) equals blank and Discharge of Qualified Farm Indebtedness (SEQ 040) is equal to “X”, then Amt Excluded From Inc: To Reduce Basis (SEQ 150) must be blank.
- 783** ➤ Form 982 – When Amt Excluded From Inc: Under Section 108(b)(5) (SEQ 100) is significant, then Attach Description of Transactions (SEQ 085) must equal “STMbnn”.
- 784** ➤ Form 982 – When Discharge of Qualified Real Prop Bus Indebtedness (SEQ 050) is significant, then Amt Excluded From Inc: Discharge of Qual Real Prop (SEQ 090) must be significant.
- 785** ➤ Form 2439 – All of these fields must be significant: Company or Trust Name Control (SEQ 050), Company or Trust Name (SEQ 060), and Company or Trust Identification Number (SEQ 120).
- 786** ➤ Form 2439 – Shareholder SSN (SEQ 130) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 787-789** ➤ Reserved
- 790** ➤ Form 1040 – If Form 2439 Block (SEQ 1202) equal “X”, then Form 2439 must be present and vice versa.
- 791** ➤ Form 1040 – If Other Payments (SEQ 1210) is significant, then at least one of the following must equal “X”: Form 2439 Block (SEQ 1202), Form 4136 Block (SEQ 1205).
- 792-794** ➤ Reserved
- 795** ➤ Form W-2C – When Corrected Name Box (SEQ 100) is significant, then Employee’s Incorrect Name (SEQ 350) must be significant.
- 796** ➤ Form W-2C – When Employee’s Correct SSN (SEQ 170) is present, then Employee’s Incorrect SSN (SEQ 340) must be significant.
- 797-804** ➤ Reserved
- 805** ➤ TRANS Record B (TRANB) must be present.

- 806 ➤ TRANS Record A (TRANA) - Processing Site (SEQ 040) must equal a valid Electronic Filing site: "A" = Cincinnati, "B" = Ogden, "C" = Andover, "D" = Memphis, "E" = Austin.
- 807-821 ➤ Reserved
- 822 ➤ TRANS Record A (TRANA) - Transmission Sequence for Julian Day (SEQ 080) matches a previously accepted transmission (Duplicate Transmission).
- 823 ➤ Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.
- 824 ➤ TRANS Record A (TRANA) - Transmitter EFIN (SEQ 110) must be present.
- 825 ➤ Invalid Sequence of Records in Transmission – The data records of the transmission must be in the following sequence: TRANA, TRANB, Return Records (1-500 for dial-up or 1-10,000 for dedicated/leased line or high speed protocol), and RECAP.
 - The format and content of the TRANA, TRANB, and RECAP Records must be exactly as defined in Part II Record Layouts.
- 826-829 ➤ Reserved
- 830 ➤ RECAP Record - Total EFT (SEQ 020) does not equal program-computed count. Total EFT Count is a count of Direct Deposit Requests and is incremented for each return that contains a non-blank character in any one of the Direct Deposit data fields (SEQ 1272, 1274, 1276, 1278) of the Tax Form. If an extraneous character is present within those fields, it will be counted as an EFT.
- 831 ➤ RECAP Record - Total Return Count (SEQ 030) does not equal program-computed count. Total Return Count is a count of returns transmitted and is incremented each time the Primary SSN within a Record ID changes.
- 832-839 ➤ Reserved
- 840 ➤ RECAP Record - The following fields must equal those in the Trans Record A (TRANA):

IDENTIFICATION	TRANA	RECAP
ETIN plus Transmitter's Use Code	SEQ 060	SEQ 040
Julian Day of Transmission	SEQ 070	SEQ 050
Transmission Sequence Number for Julian Day	SEQ 080	SEQ 060
- 841-899 ➤ Reserved
- 900 ➤ Primary SSN (SEQ 010) of the Tax Form cannot duplicate Primary SSN or Secondary SSN of any previously accepted electronic return for the current tax year.
- 901 ➤ Reserved
- 902 ➤ Declaration Control Number (DCN) (SEQ 008) of the Tax Return Record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing year, and cannot be duplicated in the same "drain" of returns from the FEPS within a transmission.

- 903** ➤ Secondary SSN (SEQ 030) of the Tax Return cannot duplicate the Secondary SSN of any previously accepted return for the current tax year. The Secondary SSN cannot have been filed previously as a Primary SSN for the current tax year.
- 904** ➤ Primary SSN (SEQ 010) of the Tax Return cannot duplicate a Primary SSN within the same "drain" of returns.
- 905** ➤ Declaration Control Number (DCN) (SEQ 008) of the Tax Return cannot duplicate a DCN within the same "drain" of returns.
- 906** ➤ Secondary SSN (SEQ 030) of the Tax Return cannot duplicate a Secondary SSN within the same "drain" of returns.
- 907-998** ➤ Reserved
- 999** ➤ A maximum of 96 Error Reject Codes can be provided in the acknowledgment file. If more than 96 reject conditions are identified, the 96th Error Reject Code will be replaced with "999".

Error Reject Code (ERC) Explanations for Electronically Transmitted Documents (Forms 56, 2350, 2688, 4868, 9465 and Form Payment)

See Appendix for assistance in identifying SEQ numbers.

- 001** ➤ The Summary Record must be present.

- 003** ➤ The Tax Period must be "200112".

- 004** ➤ The Primary SSN must be numeric, cannot be all blanks nor all zeros nor all nines AND must be within the valid range of SSNs/ITINs.
 ➤ The Primary Social Security Number (P-SSN) (Field 0003 of the Record ID) must be numeric.
 ➤ The Primary SSN (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN of the Form.
 ➤ The Form 4868 Primary SSN (SEQ 0090) is a required field
 ➤ The Form 9465 Primary SSN (SEQ 0020) is a required field.
 ➤ The Form 2350 Primary SSN (SEQ 0030) is a required field.
 ➤ The Form 2688 Primary SSN (SEQ 0030) is a required field.
 ➤ The Form payment Primary SSN (SEQ 0010) is a required field.
 ➤ The SSN of the Summary record (Field 0002) must be numeric
 ➤ The Summary record Primary SSN (Field 0002) must match the Primary SSN of the Form.

- 006** ➤ The Primary Name Control and the Spouse Name Ctrl must not contain leading or embedded spaces. The two leftmost positions must be alpha. Only an alpha, hyphen and space are allowed.
 ➤ Form 4868 - Primary Name Control (SEQ 0010) is a required field.
 ➤ Form 9465 - Primary Name Control (SEQ 015) is a required field.
 ➤ The Form 2350 Taxpayer's Name Control (SEQ 0020) is a required field.
 ➤ The Form 2688 Taxpayer's Name Control (SEQ 0020) is a required field.
 ➤ The Form 9465 Spouse Name Control (SEQ 0035) is a required field when the Form 9465 Spouse Name (SEQ 0030) is present. It must meet the same criteria for validation as the Primary Name Control.

- 007** ➤ Street Address Form 9465 (SEQ 0050), Form 2350 (SEQ 0070), Form 2688 (SEQ 0070), Form 4868 (SEQ 0040) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).
 ➤ Foreign Street Address (Form 2350 SEQ 0110, Form 2688 SEQ 0110, Form 4868 (SEQ 0032) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).
 ➤ Foreign City State or Province Form 2350 (SEQ 0120), Form 2688 (SEQ 0120), Form 4868 (SEQ 0034) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).
 ➤ The first position or character entered in the Street Address must be alphabetic or numeric.
 ➤ Street Address Form 9465 (SEQ 0050) is a required field.

- 010** ➤ All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. All alphanumeric fields must be left justified and blank-filled unless otherwise specified.

- All alphanumeric fields must be left justified (and blank-filled when transmitting in fixed format) unless otherwise specified.
 - Significant date fields must contain numeric characters in the following formats, unless otherwise specified:
 - Year fields with a length of four positions = YYYY
 - Date fields with six positions = MMYYYY
 - Date fields with eight positions = MMDDYYYY
- 014** ➤ When there is an entry in a field defined as "NO ENTRY", the return will be rejected.
- 016** ➤ Zip Code Form 56, 9465 (SEQ 0090), Form 2350 (SEQ 0100), Form 2688 (SEQ 0100), Form 4868 (SEQ 0070) must be within the valid range of zip codes listed for that state and must not end in "00", with the exception of 20500 (the White House Zip Code)
- Zip Code Form 9465 (SEQ 0090) is a required field.
- 020** ➤ Name Line 1 Form 4868 (SEQ 0030) or Taxpayer's Name Forms 56, 2350, 2688 and 9465 (SEQ 0010) cannot have leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&), hyphen (-) and less-than sign (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space. Do not enter a space before or after any less-than sign; the less-than sign takes the place of a space. Note: The Taxpayer's Name for forms 56, 2350, 2688 and 9465 cannot have ampersand (&).
- If Spouse Name for Form 9465 (SEQ 0030), Form 2350 (SEQ 0040) and Form 2688 (SEQ 0040) is present, it must meet the same criteria for validation as Taxpayer's Name.
- DO NOT ENTER DECEDENT NAMES IN NAME LINE 1 OR TAXPAYER'S NAME. DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.
- The Name Line 1 Form 4868 (SEQ 0030) is a required field.
- Taxpayer's Name for Form 56 (SEQ 0010), Form 9465 (SEQ 0010), Form 2350 (SEQ 0010) and Form 2688 (SEQ 0010) is a required field.
- 022** ➤ State Abbreviation Form 9465 (SEQ 0080), Form 2350 (SEQ 0090), Form 2688 (SEQ 0090), Form 4868 (SEQ 0060) must be alpha and consistent with the standard state abbreviations issued by the Postal Service.
- Form 9465 - State Abbreviation (SEQ 0080) is a required field.
- 023** ➤ The City Form 9465 (SEQ 0070), Form 2350 (SEQ 0080), Form 2688 (SEQ 0080), Form 4868 (SEQ 0050) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.
- The Foreign Country Form 2350 (SEQ 0120), Form 2688 (SEQ 0120), Form 4868 (SEQ 0036) must be present, left justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.
- City may not contain consecutive, embedded spaces. Only alphabetic characters and spaces are valid. DO NOT abbreviate cities.
- Form 9465 - City (SEQ 070) is a required field.
- 027** ➤ The Electronic Document Originator Name (Field 0010) must be present in the Summary Record.
- The EFIN of the Originator (Field 0020) must be present in the Summary Record AND be equal to the EFIN in the DCN of the ETD Document.

- 028** ➤ The District Office Code in the EFIN of the Originator in the Document Record must be valid.
- 030** ➤ Payment forms must be filed with Form 4868.
➤ Authentication form must be filed with form payment.
- 031** ➤ The Document Sequence Number must be numeric.
- 032** ➤ The Declaration Control Number must be numeric.
- 033** ➤ Fields within a record cannot be longer than specified.
- 034** ➤ Record ID - For each record, significant data must be present following the Record ID.
- 035** ➤ Field Sequence Numbers within each record must be in ascending order and must be valid for that record.
- 044** ➤ The incoming record has an invalid RECORD ID. The Form is invalid for Electronic Transmitted Documents, or the page number is incorrect or duplicated.
- 045** ➤ The number of occurrences for tax documents cannot exceed the number specified.
➤ The format and content of the record identification information (Record Id) which begins each type of record must be exactly as presented in the input specifications.
- 060** ➤ The Document Sequence Number (DSN) must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.
- 061** ➤ The Declaration Control Number (DCN) must be in ascending numerical sequence within the transmission. However, the DCNs within the transmission do not have to be consecutive.
- 062** ➤ The first two digits of the Declaration Control Number (DCN) must be zeros.
- 064** ➤ The Year Digit of Declaration Control Number (DCN) must be "2".
- 071** ➤ If present, the Spouse SSN must be all numeric, cannot be all zeros, nor all nines; must be within the valid range of SSNs/ITINs and must not equal the Primary SSN.
- 167** ➤ Form 9465 - Monthly Payment Date (SEQ 310) must be significant and must be within the 01 to 28 range.
- 168** ➤ Form 9465 - Monthly Payment (SEQ 300) must be equal to or greater than \$25.
- 172** ➤ Form 9465 - Amount Owed on Tax Return (SEQ 280) cannot be greater than \$25000.
- 304** ➤ If Form Payment is for extension or gift tax payment for primary filer, Primary Pin Number (SEQ 0035) must be present.
➤ If Form Payment is for gift tax payment for spouse, Secondary Pin Number (SEQ 0120) must be present.
➤ The Primary PIN number must be present for Form 2350(SEQ 0330), Form 2688 (SEQ 0280), and Form 9465 (SEQ 0380).

- 306**
 - For return label for Form 2350, agent Name (SEQ 0370) cannot be present without taxpayer's name (SEQ 0360).
 - For return label for Form 2688, agent Name (SEQ 0320) cannot be present without taxpayer's name (SEQ 0310).

- 306**
 - If the Address Indicator (SEQ 0095) is set to 3, then Foreign Street (SEQ 0082), Foreign City (SEQ 0084), Foreign Country (SEQ 0086), Postal or ZIP Code (SEQ 0090) must be present and Street Address (SEQ 0050), City (SEQ 0070), State Abbreviation (SEQ 0080) and ZIP Code (SEQ 0090) must not be present. Zeroes in ZIP Code (SEQ 0090) are allowed

- 310**
 - Forms 4868 and 2350 must be received no later than April 16, 2001 or April 22, 2001 in the case of corrected forms.

- 311**
 - Form 2688 must be received no later than August 15, 2001 or August 22, 2001 in the case of retransmitted forms.
 - For Foreign Forms 4868 and 2350 they must be received no later than June 15, 2002 in the case of retransmitted for June 22, 2002.

- 312**
 - If the Spouse SSN (SEQ 0100) on Form 4868 is present, the Name Line 1 (SEQ 0030) must contain an ampersand.
 - If the Name Line 1 (SEQ 0030) contains an ampersand, the Spouse SSN (SEQ 0100) must be present.
 - If the Spouse SSN (SEQ 0060) on Form 2350 or Form 2688 is present, Spouse name (SEQ 0040) must be present.
 - If the Spouse SSN (SEQ 0060) on Form 2350 or Form 2688 is not present, Spouse name (SEQ 0040) must not be present.

- 313**
 - The Tax Type Code of Form Payment (SEQ 0070) must be '4868E' for extension payment.
 - The Tax Type Code of Form Payment (SEQ 0070) must be '0709P' for self and '0709S' for spouse's gift tax payment.
 - The Tax Type Code of Form Payment (SEQ 0070) is a required field.
 - Only one Tax Type Code of Form Payment (SEQ 0070) can be present on each Form 4868.

- 314**
 - On the Form 4868, if the Spouse Gift Tax Box (SEQ 0114), is present and the Spouse Gift Tax Amount (SEQ 0180) is significant, the Spouse SSN (SEQ 0100) must be present.
 - On the Form 2350, if the Spouse Gift Tax Box (SEQ 0290) is present and the Spouse Gift Tax Amount (SEQ 0310) is significant, the Spouse SSN (SEQ 0060) must be present.
 - On the Form 2688, if the Spouse Gift Tax Box (SEQ 0260) is present the Spouse SSN (SEQ 0060) must be present.

- 315**
 - The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.

- 316**
 - The Spouse SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.

- 317**
 - One of any Explain Why Ext. is Needed on Form 2688 (SEQ 0180 through SEQ 0220) must be present.

- 318** ➤ The Form 9465 Taxpayer's Home Phone Number (SEQ 0110) or Work Phone Number (SEQ 0130) is a required field.
- The Form Payment Taxpayer's Day Time Phone Number (SEQ 0090) is a required field.
- 319** ➤ For Form 2688, the Filed Form 4868 for Auto Extension YES CKBX (SEQ 0230) must be set and Filed Form 4868 for Auto Extension NO CKBX (SEQ 0240) must not be set.
- 320** ➤ The Amount of Tax Payment on the Form PMT (SEQ 0060) must be greater than zeroes.
- If Part IV is present on Form 4868, the Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be less than or equal to the amount on Form 4868, Line 10 minus Lines 7 and 8.
- If Part IV is not present on Form 4868, the Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be less than or equal to the amount on Form 4868, Line 10.
- The Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 0709P) must be less than or equal to the amount on Form 4868, Line 7, Self Amount of Gift/GST Tax Payment.
- The Amount of Tax Payment on the Form PMTX (SEQ 0060) (Tax Type Code 0709P) must be less than or equal to the amount on Form 4868, Line 8, Spouse Amount of Gift/GST Tax Payment.
- 321** ➤ For Form 2350, Line 4 (SEQ 220 through SEQ 260) must be filled and valid.
- 322** ➤ The Extension Date for Form 2350 (SEQ 0160) and Form 2688 (SEQ 0160) is a required field.
- 395** ➤ The Primary SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 4868.
- If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 4868.
- 396** ➤ The Form 9465 Routing Transit Number (RTN)(SEQ 0330), or the Form 4868 Form Payment Routing Transit Number (SEQ 0030) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must Process Electronic Funds Transfer (EFT).
- The Bank Account Number for Form 9465 (SEQ 0340) or Form Payment (SEQ 0040) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
- Form 9465 if the Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant then Checking Account Indicator (SEQ 0350) or Savings Account Indicator (SEQ 0360) must equal "X". Both cannot equal "X".
- The Type of Account for Form 4868 Form Payment Payment (SEQ 0050) must contain "1" or "2".
- 397** ➤ The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 15, 2002, when a domestic payment is present.
- The Requested Payment Date (SEQ 0080) cannot be later than June 15, 2002, when a foreign payment is present.
- The Requested Payment Date for Form PMT (SEQ 0080) must be a valid date format (YYYYMMDD).

- 490** ➤ When Electronic Postmark is present, Year of Electronic Postmark Date (SEQ 0260) must equal the current processing year.
- 491** ➤ When Electronic Postmark is present, the following three fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280). (For Authorized Electronic Postmark Transmitters only).
- 668** ➤ Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN Program since the Primary Taxpayer is a duplicate on the IRS File.
- 669** ➤ Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN Program since the Secondary Taxpayer is a duplicate on the IRS File.
- 670** ➤ When the PIN Type Code (SEQ 0008) of Authentication Record is “S”, then, Primary Date of Birth (SEQ 0010), Primary Prior Year AGI (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present..
- 671** ➤ When the PIN Type code (SEQ 0008) of Authentication Record is “S” and Spouse PIN number is present (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465), then, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050), and Spouse Signature (SEQ 0065) must be present.
- 673** ➤ When a Self-Select PIN is present in the Primary PIN Number Form 2350 (SEQ 0330), Form 2688 (SEQ 0280), Form PMT (SEQ 0110), then Primary Date of Birth (SEQ 0010) must match with the IRS master file.
- 674** ➤ When a Self-Select PIN is present in the Spouse PIN Number Form 2350 (SEQ 0340), Form 2688 (SEQ 0290), Form PMT (SEQ 0120), then the Spouse Date of Birth (SEQ 0040) of the Authentication Record must match with the IRS master file.
- 675** ➤ When a Self-Select PIN is present in the Primary PIN Number Form 2350 (SEQ 0330), Form 2688 (SEQ 0280), Form PMT (SEQ 0110), or the Spouse PIN number Form 2350 (SEQ 0340), Form 2688 (SEQ 0290), Form PMT (SEQ 0120), the PIN must be five digits and cannot be all zeros.
- 677** ➤ The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen.
- 678** ➤ The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen.
- 679** ➤ When the PIN Type Code (SEQ 0008) of Authentication Record is “S” or “O”, then, Primary Prior Year AGI (SEQ 0020) of Authentication record must match with IRS Master File.
- 680** ➤ When the PIN Type Code (SEQ 0008) of Authentication Record is “S” or “O”, then, Spouse Prior Year AGI (SEQ 0050) of Authentication record must match with IRS Master File.
- 681** ➤ Authentication Record – When a Select-Select PIN is present, Prior Year Primary Total Tax (SEQ 0030) does not match Prior Year Primary Total Tax on the IRS Master File.

- 682 ➤ Authentication Record – When a Select-Select PIN is present, Prior Year Secondary Total Tax (SEQ 0060) does not match Prior Year Secondary Total Tax on the IRS Master File.
- 697 ➤ When the PIN Type Code (SEQ 0008) of Authentication Record is “P”, then, Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jureat/Disclosure Code (SEQ 0075) must be present.
- 698 ➤ When the PIN Type Code (SEQ 0008) of Authentication Record is “P”, then, Spouse PIN Number (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then, Spouse Signature (SEQ 0065) must be present.
- 805 ➤ The TRANB record must be present.
- 806 ➤ The processing site must be a valid ETD site: ANSC, AUSC, CSC, MSC or OSC.
- 822 ➤ The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.
- 823 ➤ If there is any unrecognizable or inconsistent control data, the transmission will be rejected.
- 824 ➤ The EFIN of the Transmitter must be present.
- 825 ➤ The data records of the transmission must be in the following sequence: TRANA, TRANB, all form records and RECAP record.
 - The Form Records must be present.
 - The Transmission Type Code in the TRANS Record A (TRANA) must be “D”.
- 831 ➤ Total Form Count on the RECAP record is a count of forms transmitted and must match the counts computed by the IRS. This count is incremented each time the Primary SSN changes.

Note: Do not include Form Payment in your count.
- 840 ➤ RECAP Record - The following fields must equal those in the Trans Record A (TRANA):

IDENTIFICATION	TRANA	RECAP
ETIN plus Transmitter's Use Code	SEQ 060	SEQ 040
Julian Day of Transmission	SEQ 070	SEQ 050
Transmission Sequence Number for Julian Day	SEQ 080	SEQ 060
- 900 ➤ The Primary SSN must not duplicate the Primary SSN of any previously accepted electronic transmitted Form 4868 for the current tax year.
- 999 ➤ A If more than 96 reject conditions are identified, the last reject code will be "999". Filers should use the information on the acknowledgment file to resolve reject conditions.

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Appendix

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Form Field Exhibit Index

The following exhibits show the corresponding locations of the SEQ numbers on individual income tax forms and schedules and electronically transmitted documents. These exhibits are useful in resolving error conditions identified in the acknowledgment files.

Form or Schedule	Page Number		Form or Schedule	Page Number
Form 1040	B-1		Form 3468	B-53
Schedule A&B	B-3		Form 3800	B-54
Schedule C	B-5		Form 3903	B-55
Schedule C-EZ	B-7		Form 4136	B-56
Schedule D	B-8		Form 4137	B-58
Schedule E	B-10		Form 4255	B-59
Schedule EIC	B-12		Form 4562	B-60
Schedule F	B-13		Form 4563	B-62
Schedule H	B-15		Form 4684	B-63
Schedule J	B-17		Form 4797	B-65
Schedule R	B-18		Form 4835	B-67
Schedule SE	B-20		Form 4952	B-68
Form 1040A	B-22		Form 4970	B-69
Schedule 1	B-24		Form 4972	B-70
Schedule 2	B-25		Form 5074	B-71
Schedule 3	B-27		Form 5329	B-72
Form 1040EZ	B-29		Form 5471	B-74
Form 1099-R	B-31		Schedule J	B-78
Form W-2	B-32		Schedule M	B-79
Form W-2G	B-33		Schedule N	B-80
Form 982	B-34		Schedule O	B-81
Form 1116	B-35		Form 5713	B-83
Form 2106	B-37		Schedule A	B-87
Form 2106-EZ	B-39		Schedule B	B-88
Form 2120	B-40		Schedule C	B-89
Form 2210	B-41		Form 5884	B-90
Form 2210F	B-44		Form 6198	B-91
Form 2439	B-45		Form 6251	B-92
Form 2441	B-46		Form 6252	B-94
Form 2555	B-48		Form 6478	B-95
Form 2555EZ	B-51		Form 6765	B-96

Form Field Exhibit Index (Cont.)

Form or Schedule	Page Number		Form or Schedule	Page Number
Form 6781	B-98		Form 8835	B-141
Form 8082	B-99		Form 8839	B-142
Form 8271	B-101		Form 8844	B-144
Form 8275	B-102		Form 8845	B-145
Form 8275-R	B-104		Form 8846	B-146
Form 8283	B-106		Form 8847	B-147
Form 8379	B-108		Form 8853	B-148
Form 8396	B-110		Form 8859	B-150
Form 8582	B-111		Form 8861	B-151
Form 8582-CR	B-114		Form 8862	B-152
Form 8586	B-116		Form 8863	B-154
Form 8606	B-117		Form 8865	B-155
Form 8609	B-119		Schedule K-1	B-156
Schedule A	B-120		Schedule O	B-157
Form 8611	B-121		Schedule P	B-158
Form 8615	B-122		Form 8866	B-159
Form 8621	B-123			
Form 8689	B-125			
Form 8697	B-126		Authentication Record	B-160
Form 8801	B-128			
Form 8812	B-130		Form Payment	B-161
Form 8814	B-131		Form 9465	B-162
Form 8815	B-132		ST 0001	
Form 8820	B-133		ST 0002	
Form 8824	B-134			
Form 8826	B-136			
Form 8828	B-137		Form 56	B-163
Form 8829	B-138		Form 2350	B-164
Form 8830	B-139		Form 2688	B-165
Form 8834	B-140		Form 4868	B-166

* Maximum of two per return on a joint return (one for each taxpayer)

**Maximum of 45 (three rental properties on each Schedule E)

*** One Form 8829 for each Schedule C

Label

(See instructions on page 19.)

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

Presidential Election Campaign (See page 19.)

Label Here

For the year Jan. 1–Dec. 31, 2001, or other tax year beginning , 2001, ending , 20

OMB No. 1545-0074

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 19.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.

Important!

You must enter your SSN(s) above.

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

Do you, or your spouse if filing a joint return, want \$3 to go to this fund?

You Spouse Yes No Yes No

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 19.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 Qualifying widow(er) with dependent child (year spouse died). (See page 19.)

Exemptions

If more than six dependents, see page 20.

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

b Spouse

c Dependents:

Table with columns: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) if qualifying child for child tax credit (see page 20)

No. of boxes checked on 6a and 6b
No. of your children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 20)
Dependents on 6c not entered above
Add numbers entered on lines above

d Total number of exemptions claimed

Income

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

If you did not get a W-2, see page 21.

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

Table with columns: Description (7-22), Amount, Taxable amount (b), Total income (22)

Adjusted Gross Income

Table with columns: Description (23-33), Amount, Adjusted gross income (33)

Tax and Credits

Standard Deduction for—

• People who checked any box on line 35a or 35b or who can be claimed as a dependent, see page 31.

- All others: Single, \$4,550; Head of household, \$6,650; Married filing jointly or Qualifying widow(er), \$7,600; Married filing separately, \$3,800

34 Amount from line 33 (adjusted gross income)
35a Check if: [] You were 65 or older, [] Blind; [] Spouse was 65 or older, [] Blind.
36 Itemized deductions (from Schedule A) or your standard deduction
37 Subtract line 36 from line 34
38 If line 34 is \$99,725 or less, multiply \$2,900 by the total number of exemptions claimed on line 6d.
39 Taxable income. Subtract line 38 from line 37.
40 Tax (see page 33). Check if any tax is from a [] Form(s) 8814 b [] Form 4972
41 Alternative minimum tax (see page 34). Attach Form 6251
42 Add lines 40 and 41
43 Foreign tax credit. Attach Form 1116 if required
44 Credit for child and dependent care expenses. Attach Form 2441
45 Credit for the elderly or the disabled. Attach Schedule R
46 Education credits. Attach Form 8863
47 Rate reduction credit. See the worksheet on page 36.
48 Child tax credit (see page 37)
49 Adoption credit. Attach Form 8839
50 Other credits from: a [] Form 3800 b [] Form 8396 c [] Form 8801 d [] Form (specify)
51 Add lines 43 through 50. These are your total credits
52 Subtract line 51 from line 42. If line 51 is more than line 42, enter -0-

Other Taxes

53 Self-employment tax. Attach Schedule SE
54 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137
55 Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required
56 Advance earned income credit payments from Form(s) W-2
57 Household employment taxes. Attach Schedule H
58 Add lines 52 through 57. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC.

59 Federal income tax withheld from Forms W-2 and 1099
60 2001 estimated tax payments and amount applied from 2000 return
61a Earned income credit (EIC)
61b Nontaxable earned income
62 Excess social security and RRTA tax withheld (see page 51)
63 Additional child tax credit. Attach Form 8812
64 Amount paid with request for extension to file (see page 51)
65 Other payments. Check if from a [] Form 2439 b [] Form 4136
66 Add lines 59, 60, 61a, and 62 through 65. These are your total payments

Refund

Direct deposit? See page 51 and fill in 68b, 68c, and 68d.

67 If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you overpaid
68a Amount of line 67 you want refunded to you
b Routing number
c Type: [] Checking [] Savings
d Account number
69 Amount of line 67 you want applied to your 2002 estimated tax

Amount You Owe

70 Amount you owe. Subtract line 66 from line 58. For details on how to pay, see page 52
71 Estimated tax penalty. Also include on line 70

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 53)? [] Yes. Complete the following. [] No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See page 19. Keep a copy for your records.

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

Paid Preparer's Use Only

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

SCHEDULES A&B
(Form 1040)

Schedule A-Itemized Deductions

OMB No. 1545-0074

(Schedule B is on back)

2001
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	1	Caution. Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-2)	1				
	2	Enter amount from Form 1040, line 34. 2					
	3	Multiply line 2 above by 7.5% (.075)	3				
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4	
Taxes You Paid (See page A-2.)	5	State and local income taxes	5				
	6	Real estate taxes (see page A-2)	6				
	7	Personal property taxes	7				
	8	Other taxes. List type and amount ▶	8				
	9	Add lines 5 through 8				9	
Interest You Paid (See page A-3.)	10	Home mortgage interest and points reported to you on Form 1098	10				
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶	11				
	12	Points not reported to you on Form 1098. See page A-3 for special rules	12				
	13	Investment interest. Attach Form 4952 if required. (See page A-3.)	13				
Note. Personal interest is not deductible.	14	Add lines 10 through 13				14	
Gifts to Charity If you made a gift and got a benefit for it, see page A-4.	15	Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15				
	16	Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500	16				
	17	Carryover from prior year	17				
	18	Add lines 15 through 17				18	
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-5.)				19	
Job Expenses and Most Other Miscellaneous Deductions (See page A-5 for expenses to deduct here.)	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See page A-5.) ▶	20				
	21	Tax preparation fees	21				
	22	Other expenses—investment, safe deposit box, etc. List type and amount ▶	22				
	23	Add lines 20 through 22	23				
	24	Enter amount from Form 1040, line 34. 24	24				
	25	Multiply line 24 above by 2% (.02)	25				
	26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-				26	
Other Miscellaneous Deductions	27	Other—from list on page A-6. List type and amount ▶				27	
Total Itemized Deductions	28	Is Form 1040, line 34, over \$132,950 (over \$66,475 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 36. } <input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter. }				28	

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address

Dotted lines for entering payer information for line 1.

Table with columns for Amount and rows for lines 1, 2, 3, 4.

2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. You must attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a

Note. If line 4 is over \$400, you must complete Part III.

Part II Ordinary Dividends

(See page B-1 and the instructions for Form 1040, line 9.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5 List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040, line 13

Dotted lines for entering payer information for line 5.

Table with columns for Amount and rows for line 5 and line 6.

6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9

Note. If line 6 is over \$400, you must complete Part III.

Part III Foreign Accounts and Trusts

(See page B-2.)

You must complete this part if you (a) had over \$400 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

7a At any time during 2001, did you have an interest in or a signature or other authority over a financial account in a foreign country...
b If "Yes," enter the name of the foreign country
8 During 2001, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

Yes/No columns for questions 7a, b, and 8.



**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

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

2001
Attachment
Sequence No. **09**

<p>A Principal business or profession, including product or service (see page C-1 of the instructions)</p>	<p>B Enter code from pages C-7 & 8</p>
<p>C Business name. If no separate business name, leave blank.</p>	<p>D Employer ID number (EIN), if any</p>
<p>E Business address (including suite or room no.) _____ City, town or post office, state, and ZIP code _____</p>	
<p>F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____</p>	
<p>G Did you "materially participate" in the operation of this business during 2001? If "No," see page C-2 for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
<p>H If you started or acquired this business during 2001, check here <input type="checkbox"/></p>	

Part I Income

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

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

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

**SCHEDULE C-EZ
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Net Profit From Business
(Sole Proprietorship)

► **Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.**
► **Attach to Form 1040 or 1041. ► See instructions on back.**

OMB No. 1545-0074

2001

Attachment
Sequence No. **09A**

Social security number (SSN)

Part I General Information

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

- Had business expenses of \$2,500 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-3 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter code from pages C-7 & 8

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.). Address not required if same as on Form 1040, page 1.

City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

1 Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, on page C-2 and check here <input type="checkbox"/>	1		
2 Total expenses. If more than \$2,500, you must use Schedule C. See instructions	2		
3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on Form 1040, line 12 , and also on Schedule SE, line 2 . (Statutory employees do not report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)	3		

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ►/...../.....
- 5** Of the total number of miles you drove your vehicle during 2001, enter the number of miles you used your vehicle for:
- a** Business **b** Commuting **c** Other
- 6** Do you (or your spouse) have another vehicle available for personal use? **Yes** **No**
- 7** Was your vehicle available for personal use during off-duty hours? **Yes** **No**
- 8a** Do you have evidence to support your deduction? **Yes** **No**
- b** If "Yes," is the evidence written? **Yes** **No**

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Capital Gains and Losses

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

OMB No. 1545-0074

2001

Attachment
Sequence No. **12**

Your social security number

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)	
1						
2 Enter your short-term totals, if any, from Schedule D-1, line 2						
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)						
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824						
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1						
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2000 Capital Loss Carryover Worksheet					()	
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f).						

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)	(g) 28% rate gain or (loss) * (see instr. below)
8						
9 Enter your long-term totals, if any, from Schedule D-1, line 9						
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)						
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824						
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1						
13 Capital gain distributions. See page D-1 of the instructions						
14 Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 2000 Capital Loss Carryover Worksheet					()	()
15 Combine lines 8 through 14 in column (g)						
16 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f) Next: Go to Part III on the back.						

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

Part III Taxable Gain or Deductible Loss

<p>17 Combine lines 7 and 16 and enter the result. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13, and complete Form 1040 through line 39</p> <p>Next:</p> <ul style="list-style-type: none"> • If both lines 16 and 17 are gains and Form 1040, line 39, is more than zero, complete Part IV below. • Otherwise, skip the rest of Schedule D and complete Form 1040. 	17		
<p>18 If line 17 is a loss, enter here and on Form 1040, line 13, the smaller of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)). Then complete Form 1040 through line 37</p> <p>Next:</p> <ul style="list-style-type: none"> • If the loss on line 17 is more than the loss on line 18 or if Form 1040, line 37, is less than zero, skip Part IV below and complete the Capital Loss Carryover Worksheet on page D-6 of the instructions before completing the rest of Form 1040. • Otherwise, skip Part IV below and complete the rest of Form 1040. 	18	()	

Part IV Tax Computation Using Maximum Capital Gains Rates

<p>19 Enter your unrecaptured section 1250 gain, if any, from line 17 of the worksheet on page D-7 of the instructions</p> <p>If line 15 or line 19 is more than zero, complete the worksheet on page D-9 of the instructions to figure the amount to enter on lines 22, 29, and 40 below, and skip all other lines below. Otherwise, go to line 20.</p>	19		
<p>20 Enter your taxable income from Form 1040, line 39</p>	20		
<p>21 Enter the smaller of line 16 or line 17 of Schedule D</p>	21		
<p>22 If you are deducting investment interest expense on Form 4952, enter the amount from Form 4952, line 4e. Otherwise, enter -0-</p>	22		
<p>23 Subtract line 22 from line 21. If zero or less, enter -0-</p>	23		
<p>24 Subtract line 23 from line 20. If zero or less, enter -0-</p>	24		
<p>25 Figure the tax on the amount on line 24. Use the Tax Table or Tax Rate Schedules, whichever applies</p>	25		
<p>26 Enter the smaller of:</p> <ul style="list-style-type: none"> • The amount on line 20 or • \$45,200 if married filing jointly or qualifying widow(er); \$27,050 if single; \$36,250 if head of household; or \$22,600 if married filing separately <p>If line 26 is greater than line 24, go to line 27. Otherwise, skip lines 27 through 33 and go to line 34.</p>	26		
<p>27 Enter the amount from line 24</p>	27		
<p>28 Subtract line 27 from line 26. If zero or less, enter -0- and go to line 34</p>	28		
<p>29 Enter your qualified 5-year gain, if any, from line 7 of the worksheet on page D-8</p>	29		
<p>30 Enter the smaller of line 28 or line 29</p>	30		
<p>31 Multiply line 30 by 8% (.08)</p>	31		
<p>32 Subtract line 30 from line 28</p>	32		
<p>33 Multiply line 32 by 10% (.10)</p> <p>If the amounts on lines 23 and 28 are the same, skip lines 34 through 37 and go to line 38.</p>	33		
<p>34 Enter the smaller of line 20 or line 23</p>	34		
<p>35 Enter the amount from line 28 (if line 28 is blank, enter -0-)</p>	35		
<p>36 Subtract line 35 from line 34</p>	36		
<p>37 Multiply line 36 by 20% (.20)</p>	37		
<p>38 Add lines 25, 31, 33, and 37</p>	38		
<p>39 Figure the tax on the amount on line 20. Use the Tax Table or Tax Rate Schedules, whichever applies</p>	39		
<p>40 Tax on all taxable income (including capital gains). Enter the smaller of line 38 or line 39 here and on Form 1040, line 40</p>	40		



**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

2001

Attachment
Sequence No. **13**

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

Name(s) shown on return

Your social security number

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

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

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

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.

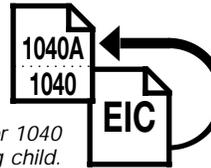
Part V Summary

Summary table with 2 columns: Description and Amount. Includes lines 39, 40, 41, and 42.



SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information



OMB No. 1545-0074

2001

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.

Name(s) shown on return

Your social security number

Before you begin: See the instructions for Form 1040A, lines 39a and 39b, or Form 1040, lines 61a and 61b, to make sure that (a) you can take the EIC and (b) you have a qualifying child.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Qualifying Child Information

Child 1

Child 2

	First name	Last name	First name	Last name
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.				
2 Child's SSN The child must have an SSN as defined on page 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions unless the child was born and died in 2001. If your child was born and died in 2001 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.				
3 Child's year of birth	Year _____ <i>If born after 1982, skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1982, skip lines 4a and 4b; go to line 5.</i>	
4 If the child was born before 1983—				
a Was the child under age 24 at the end of 2001 and a student?	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue</i>	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue</i>
b Was the child permanently and totally disabled during any part of 2001?	<input type="checkbox"/> Yes. <i>Continue</i>	<input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <i>Continue</i>	<input type="checkbox"/> No. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, foster child, etc.)				
6 Number of months child lived with you in the United States during 2001				
<ul style="list-style-type: none"> • If the child lived with you for more than half of 2001 but less than 7 months, enter "7". • If the child was born or died in 2001 and your home was the child's home for the entire time he or she was alive during 2001, enter "12". 	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2001, (b) is claimed as your dependent on line 6c of Form 1040A or Form 1040, and (c) is a U.S. citizen or resident alien. For more details, see the instructions for line 40 of Form 1040A or line 63 of Form 1040.

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2001

Attachment
Sequence No. **14**

Name of proprietor _____ Social security number (SSN) _____

A Principal product. Describe in one or two words your principal crop or activity for the current tax year. _____ **B** Enter code from Part IV

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

C Accounting method: (1) Cash (2) Accrual **D** Employer ID number (EIN), if any

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

E Did you "materially participate" in the operation of this business during 2001? If "No," see page F-2 for limit on passive losses. Yes No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1 Sales of livestock and other items you bought for resale	1								
2 Cost or other basis of livestock and other items reported on line 1	2								
3 Subtract line 2 from line 1						3			
4 Sales of livestock, produce, grains, and other products you raised						4			
5a Total cooperative distributions (Form(s) 1099-PATR)	5a					5b	5b	Taxable amount	
6a Agricultural program payments (see page F-2)	6a					6b	6b	Taxable amount	
7 Commodity Credit Corporation (CCC) loans (see page F-3):									
a CCC loans reported under election						7a			
b CCC loans forfeited	7b					7c	7c	Taxable amount	
8 Crop insurance proceeds and certain disaster payments (see page F-3):									
a Amount received in 2001	8a					8b	8b	Taxable amount	
c If election to defer to 2002 is attached, check here <input type="checkbox"/>						8d	8d	Amount deferred from 2000	
9 Custom hire (machine work) income						9			
10 Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)						10			
11 Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51						11			

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12 Car and truck expenses (see page F-4—also attach Form 4562)	12								
13 Chemicals	13								
14 Conservation expenses (see page F-4)	14								
15 Custom hire (machine work)	15								
16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16								
17 Employee benefit programs other than on line 25	17								
18 Feed purchased	18								
19 Fertilizers and lime	19								
20 Freight and trucking	20								
21 Gasoline, fuel, and oil	21								
22 Insurance (other than health)	22								
23 Interest:									
a Mortgage (paid to banks, etc.)	23a					25			
b Other	23b								
24 Labor hired (less employment credits)	24								
25 Pension and profit-sharing plans						25			
26 Rent or lease (see page F-5):									
a Vehicles, machinery, and equipment						26a			
b Other (land, animals, etc.)						26b			
27 Repairs and maintenance						27			
28 Seeds and plants purchased						28			
29 Storage and warehousing						29			
30 Supplies purchased						30			
31 Taxes						31			
32 Utilities						32			
33 Veterinary, breeding, and medicine						33			
34 Other expenses (specify):									
a						34a			
b						34b			
c						34c			
d						34d			
e						34e			
f						34f			

35 Total expenses. Add lines 12 through 34f **35**

36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on **Form 1040, line 18**, and also on **Schedule SE, line 1**. If a loss, you **must** go on to line 37 (estates, trusts, and partnerships, see page F-6) **36**

37 If you have a loss, you **must** check the box that describes your investment in this activity (see page F-6).
 37a All investment is at risk.
 37b Some investment is not at risk.

Part III Farm Income—Accrual Method (see page F-6)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products during the year			38		
39a	Total cooperative distributions (Form(s) 1099-PATR)	39a		39b	Taxable amount	
40a	Agricultural program payments	40a		40b	Taxable amount	
41	Commodity Credit Corporation (CCC) loans:					
a	CCC loans reported under election			41a		
b	CCC loans forfeited	41b		41c	Taxable amount	
42	Crop insurance proceeds			42		
43	Custom hire (machine work) income			43		
44	Other income, including Federal and state gasoline or fuel tax credit or refund			44		
45	Add amounts in the right column for lines 38 through 44			45		
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46				
47	Cost of livestock, produce, grains, and other products purchased during the year	47				
48	Add lines 46 and 47	48				
49	Inventory of livestock, produce, grains, and other products at end of year	49				
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*			50		
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11 ▶			51		

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

Part IV Principal Agricultural Activity Codes

Caution. File **Schedule C** (Form 1040), Profit or Loss From Business, or **Schedule C-EZ** (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

These codes for the Principal Agricultural Activity classify farms by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select one of the following codes and enter the six-digit number on page 1, line B.

Crop Production

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming
- 111300 Fruit and tree nut farming

- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Animal aquaculture
- 112900 Other animal production

Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)



**SCHEDULE H
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name of employer

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040NR, 1040NR-EZ, 1040-SS, or 1041.**

▶ **See separate instructions.**

OMB No. 1545-0074

2001

Attachment
Sequence No. **44**

Social security number

Employer identification number

A Did you pay **any one** household employee cash wages of \$1,300 or more in 2001? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page 3 before you answer this question.)

- Yes.** Skip lines B and C and go to line 1.
- No.** Go to line B.

B Did you withhold Federal income tax during 2001 for any household employee?

- Yes.** Skip line C and go to line 5.
- No.** Go to line C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2000 or 2001 to household employees? (**Do not** count cash wages paid in 2000 or 2001 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Do not file this schedule.
- Yes.** Skip lines 1-9 and go to line 10 on the back.

Part I Social Security, Medicare, and Income Taxes

1	Total cash wages subject to social security taxes (see page 3)	1		
2	Social security taxes. Multiply line 1 by 12.4% (.124)	2		
3	Total cash wages subject to Medicare taxes (see page 3)	3		
4	Medicare taxes. Multiply line 3 by 2.9% (.029)	4		
5	Federal income tax withheld, if any	5		
6	Total social security, Medicare, and income taxes (add lines 2, 4, and 5)	6		
7	Advance earned income credit (EIC) payments, if any	7		
8	Net taxes (subtract line 7 from line 6)	8		

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2000 or 2001 to household employees? (**Do not** count cash wages paid in 2000 or 2001 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Enter the amount from line 8 above on Form 1040, line 56. If you are not required to file Form 1040, see the line 9 instructions on page 4.
- Yes.** Go to line 10 on the back.

Part II Federal Unemployment (FUTA) Tax

	Yes	No
10 Did you pay unemployment contributions to only one state?	10	
11 Did you pay all state unemployment contributions for 2001 by April 15, 2002? Fiscal year filers, see page 4	11	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12	

Next: If you checked the "Yes" box on **all** the lines above, complete Section A.
 If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

Section A

13 Name of the state where you paid unemployment contributions ▶			
14 State reporting number as shown on state unemployment tax return ▶			
15 Contributions paid to your state unemployment fund (see page 4)	15		
16 Total cash wages subject to FUTA tax (see page 4)		16	
17 FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26		17	

Section B

18 Complete all columns below that apply (if you need more space, see page 4):

(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period		(e) State experience rate	(f) Multiply col. (c) by .054	(g) Multiply col. (c) by col. (e)	(h) Subtract col. (g) from col. (f). If zero or less, enter -0-.	(i) Contributions paid to state unemployment fund
			From	To					
19 Totals							19		
20 Add columns (h) and (i) of line 19						20			
21 Total cash wages subject to FUTA tax (see the line 16 instructions on page 4)							21		
22 Multiply line 21 by 6.2% (.062)							22		
23 Multiply line 21 by 5.4% (.054)						23			
24 Enter the smaller of line 20 or line 23							24		
25 FUTA tax. Subtract line 24 from line 22. Enter the result here and go to line 26							25		

Part III Total Household Employment Taxes

26 Enter the amount from line 8	26		
27 Add line 17 (or line 25) and line 26	27		
28 Are you required to file Form 1040? <input type="checkbox"/> Yes. Stop. Enter the amount from line 27 above on Form 1040, line 56. Do not complete Part IV below. <input type="checkbox"/> No. You may have to complete Part IV. See page 4 for details.			

Part IV Address and Signature—Complete this part only if required. See the line 28 instructions on page 4.

Address (number and street) or P.O. box if mail is not delivered to street address	Apt., room, or suite no.
City, town or post office, state, and ZIP code	

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Employer's signature _____ Date _____



**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Farm Income Averaging

▶ Attach to Form 1040.

▶ See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

2001

Attachment
Sequence No. **20**

Name(s) shown on Form 1040

Social security number (SSN)

1 Enter the taxable income from your 2001 Form 1040, line 39	1		
2 Enter your electd farm income (see page J-1). Do not enter more than the amount on line 1	2		
3 Subtract line 2 from line 1	3		
4 Figure the tax on the amount on line 3. Use the 2001 Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, or Schedule D, whichever applies	4		
5 If you used Schedule J to figure your tax for 2000, enter the amount from line 11 of your 2000 Schedule J. If you used Schedule J for 1999 but not 2000, enter the amount from line 15 of your 1999 Schedule J. If you used Schedule J for 1998 but not 1999 nor 2000, enter the amount from line 3 of your 1998 Schedule J. Otherwise, enter the taxable income from your 1998 Form 1040, line 39; Form 1040A, line 24; or Form 1040EZ, line 6. If zero or less, see page J-2	5		
6 Divide the amount on line 2 by 3.0	6		
7 Combine lines 5 and 6. If zero or less, enter -0-	7		
8 Figure the tax on the amount on line 7 using 1998 tax rates (see page J-3 of the instructions)	8		
9 If you used Schedule J to figure your tax for 2000, enter the amount from line 15 of your 2000 Schedule J. If you used Schedule J for 1999 but not 2000, enter the amount from line 3 of your 1999 Schedule J. Otherwise, enter the taxable income from your 1999 Form 1040, line 39; Form 1040A, line 24; or Form 1040EZ, line 6. If zero or less, see page J-4	9		
10 Enter the amount from line 6	10		
11 Combine lines 9 and 10. If less than zero, enter as a negative amount	11		
12 Figure the tax on the amount on line 11 using 1999 tax rates (see page J-5 of the instructions)	12		
13 If you used Schedule J to figure your tax for 2000, enter the amount from line 3 of your 2000 Schedule J. Otherwise, enter the taxable income from your 2000 Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-6	13		
14 Enter the amount from line 6	14		
15 Combine lines 13 and 14. If less than zero, enter as a negative amount	15		
16 Figure the tax on the amount on line 15 using 2000 tax rates (see page J-7 of the instructions)	16		
17 Add lines 4, 8, 12, and 16	17		
18 If you used Schedule J to figure your tax for 2000, enter the amount from line 12 of your 2000 Schedule J. If you used Schedule J for 1999 but not 2000, enter the amount from line 16 of your 1999 Schedule J. If you used Schedule J for 1998 but not 1999 nor 2000, enter the amount from line 4 of your 1998 Schedule J. Otherwise, enter the tax from your 1998 Form 1040, line 40*; Form 1040A, line 25; or Form 1040EZ, line 10	18		
19 If you used Schedule J to figure your tax for 2000, enter the amount from line 16 of your 2000 Schedule J. If you used Schedule J for 1999 but not 2000, enter the amount from line 4 of your 1999 Schedule J. Otherwise, enter the tax from your 1999 Form 1040, line 40*; Form 1040A, line 25; or Form 1040EZ, line 10	19		
20 If you used Schedule J to figure your tax for 2000, enter the amount from line 4 of your 2000 Schedule J. Otherwise, enter the tax from your 2000 Form 1040, line 40*; Form 1040A, line 26; or Form 1040EZ, line 10	20		
*Caution. Do not include any amount from Form 4972 or 8814.			
21 Add lines 18 through 20	21		
22 Subtract line 21 from line 17. Also include this amount on Form 1040, line 40	22		
Caution. Your tax may be less if you figure it using the 2001 Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, or Schedule D. Attach Schedule J only if you are using it to figure your tax.			



**Schedule R
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Credit for the Elderly or the Disabled

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

OMB No. 1545-0074

2001

Attachment
Sequence No. **16**

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2001:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See page R-1.

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

Part I Check the Box for Your Filing Status and Age

If your filing status is: **And by the end of 2001:** **Check only one box:**

- | | | | | |
|--|---|---|---|--------------------------|
| Single,
Head of household, or
Qualifying widow(er)
with dependent child | 1 | You were 65 or older | 1 | <input type="checkbox"/> |
| | 2 | You were under 65 and you retired on permanent and total disability | 2 | <input type="checkbox"/> |

- | | | | | |
|----------------------------------|---|---|---|--------------------------|
| Married filing a
joint return | 3 | Both spouses were 65 or older. | 3 | <input type="checkbox"/> |
| | 4 | Both spouses were under 65, but only one spouse retired on permanent and total disability | 4 | <input type="checkbox"/> |

- | | | | | |
|-------------------------------------|---|--|---|--------------------------|
| Married filing a
separate return | 5 | Both spouses were under 65, and both retired on permanent and total disability | 5 | <input type="checkbox"/> |
| | 6 | One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability | 6 | <input type="checkbox"/> |
| | 7 | One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability | 7 | <input type="checkbox"/> |

- | | | | | |
|-------------------------------------|---|--|---|--------------------------|
| Married filing a
separate return | 8 | You were 65 or older and you lived apart from your spouse for all of 2001 | 8 | <input type="checkbox"/> |
| | 9 | You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2001 | 9 | <input type="checkbox"/> |

Did you check box 1, 3, 7, or 8?	Yes	▶ Skip Part II and complete Part III on back.
	No	▶ Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

- If: 1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**
- 2** Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2001, check this box ▶
- If you checked this box, you do not have to get another statement for 2001.
 - If you **did not** check this box, have your physician complete the statement on page R-4. You **must** keep the statement for your records.

Part III Figure Your Credit

<p>10 If you checked (in Part I): Enter:</p> <table style="width: 100%; border: none;"> <tr> <td style="border: none;">Box 1, 2, 4, or 7</td> <td style="border: none; text-align: right;">\$5,000</td> <td rowspan="3" style="border: none; vertical-align: middle;">}</td> </tr> <tr> <td style="border: none;">Box 3, 5, or 6</td> <td style="border: none; text-align: right;">\$7,500</td> </tr> <tr> <td style="border: none;">Box 8 or 9</td> <td style="border: none; text-align: right;">\$3,750</td> </tr> </table>	Box 1, 2, 4, or 7	\$5,000	}	Box 3, 5, or 6	\$7,500	Box 8 or 9	\$3,750	10			
Box 1, 2, 4, or 7	\$5,000	}									
Box 3, 5, or 6	\$7,500										
Box 8 or 9	\$3,750										
<table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; padding: 2px;">Did you check box 2, 4, 5, 6, or 9 in Part I?</td> <td style="padding: 2px;">Yes \longrightarrow</td> <td style="padding: 2px;">You must complete line 11.</td> </tr> <tr> <td style="border: none;"></td> <td style="padding: 2px;">No \longrightarrow</td> <td style="padding: 2px;">Enter the amount from line 10 on line 12 and go to line 13.</td> </tr> </table>	Did you check box 2, 4, 5, 6, or 9 in Part I?	Yes \longrightarrow	You must complete line 11.		No \longrightarrow	Enter the amount from line 10 on line 12 and go to line 13.					
Did you check box 2, 4, 5, 6, or 9 in Part I?	Yes \longrightarrow	You must complete line 11.									
	No \longrightarrow	Enter the amount from line 10 on line 12 and go to line 13.									
<p>11 If you checked:</p> <ul style="list-style-type: none"> • Box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9 in Part I, enter your taxable disability income. • Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total. 	11										
<p>TIP For more details on what to include on line 11, see page R-3.</p>											
<p>12 If you completed line 11, enter the smaller of line 10 or line 11; all others, enter the amount from line 10</p>	12										
<p>13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2001:</p> <table style="width: 100%; border: none;"> <tr> <td style="border: none; vertical-align: top;"> <p>a Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security. See page R-3.</p> </td> <td style="border: none; text-align: center; vertical-align: middle;">}</td> <td style="border: none; text-align: center; vertical-align: middle;">13a</td> </tr> <tr> <td style="border: none; vertical-align: top;"> <p>b Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See page R-3.</p> </td> <td style="border: none; text-align: center; vertical-align: middle;">}</td> <td style="border: none; text-align: center; vertical-align: middle;">13b</td> </tr> <tr> <td style="border: none; vertical-align: top;"> <p>c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c</p> </td> <td style="border: none;"></td> <td style="border: none; text-align: center; vertical-align: middle;">13c</td> </tr> </table>	<p>a Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security. See page R-3.</p>	}	13a	<p>b Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See page R-3.</p>	}	13b	<p>c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c</p>		13c		
<p>a Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security. See page R-3.</p>	}	13a									
<p>b Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See page R-3.</p>	}	13b									
<p>c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c</p>		13c									
<p>14 Enter the amount from Form 1040, line 34</p>	14										
<p>15 If you checked (in Part I): Enter:</p> <table style="width: 100%; border: none;"> <tr> <td style="border: none;">Box 1 or 2</td> <td style="border: none; text-align: right;">\$7,500</td> <td rowspan="3" style="border: none; vertical-align: middle;">}</td> </tr> <tr> <td style="border: none;">Box 3, 4, 5, 6, or 7</td> <td style="border: none; text-align: right;">\$10,000</td> </tr> <tr> <td style="border: none;">Box 8 or 9</td> <td style="border: none; text-align: right;">\$5,000</td> </tr> </table>	Box 1 or 2	\$7,500	}	Box 3, 4, 5, 6, or 7	\$10,000	Box 8 or 9	\$5,000	15			
Box 1 or 2	\$7,500	}									
Box 3, 4, 5, 6, or 7	\$10,000										
Box 8 or 9	\$5,000										
<p>16 Subtract line 15 from line 14. If zero or less, enter -0-</p>	16										
<p>17 Enter one-half of line 16</p>	17										
<p>18 Add lines 13c and 17</p>	18										
<p>19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20</p>	19										
<p>20 Multiply line 19 by 15% (.15). Enter the result here and on Form 1040, line 45. But if this amount is more than the amount on Form 1040, line 42, minus any amount on line 43, or you are filing Form 2441, see page R-3 for the amount of credit you may take</p>	20										



SCHEDULE SE
(Form 1040)

Self-Employment Tax

OMB No. 1545-0074

2001

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

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

Who Must File Schedule SE

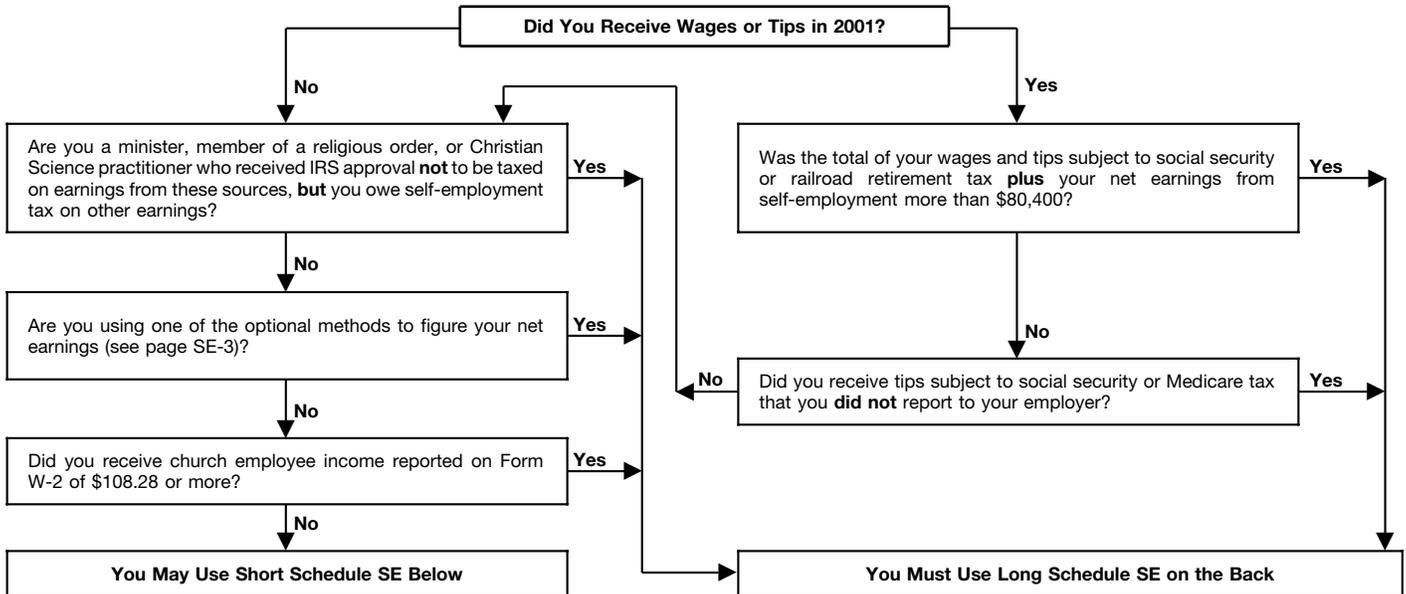
You must file Schedule SE if:

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

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

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 53.

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 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4		
5 Self-employment tax. If the amount on line 4 is:	5		
<ul style="list-style-type: none"> • \$80,400 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 53. • More than \$80,400, multiply line 4 by 2.9% (.029). Then, add \$9,969.60 to the result. Enter the total here and on Form 1040, line 53. 			
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27	6		

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

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

Section B—Long Schedule SE

Part I Self-Employment Tax

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

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

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	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. Note. Skip this line if you use the nonfarm optional method. See page SE-3.	2		
3 Combine lines 1 and 2	3		
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a		
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
c Combine lines 4a and 4b. If less than \$400, 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 ▶	4c		
5a Enter your church employee income from Form W-2. Caution. See page SE-1 for definition of church employee income	5a		
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
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 2001	7	80,400	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		
b Unreported tips subject to social security tax (from Form 4137, line 9)	8b		
c Add lines 8a and 8b	8c		
9 Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶	9		
10 Multiply the 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 53	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.)

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

- Your gross farm income¹ was not more than \$2,400 **or**
- Your net farm profits² were less than \$1,733.

14 Maximum income for optional methods	14	1,600	00
15 Enter the smaller of: two-thirds (⅔) of gross farm income ¹ (not less than zero) or \$1,600. Also include this amount on line 4b above	15		

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

- Your net nonfarm profits³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income⁴ **and**
- You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

Caution. You may use this method no more than five times.

16 Subtract line 15 from line 14	16		
17 Enter the smaller of: two-thirds (⅔) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17		

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

³From 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.

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

⁴From 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.



Label
(See page 19.)

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

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

OMB No. 1545-0085

Your social security number

Spouse's social security number

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

Presidential Election Campaign
(See page 20.)

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

You Yes No Spouse Yes No

Filing status

- 1 Single
- 2 Married filing 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 ▶ _____). (See page 22.)

Check only one box.

Exemptions

6a **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a. } **No. of boxes checked on 6a and 6b** _____

b **Spouse**

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 23)	No. of your children on 6c who: <input type="checkbox"/> lived with you <input type="checkbox"/> did not live with you due to divorce or separation (see page 24)
				<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**

If more than seven dependents, see page 22.

Income

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

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
10 Capital gain distributions (see page 25).	10
11a Total IRA distributions. 11a	11b Taxable amount (see page 25). 11b
12a Total pensions and annuities. 12a	12b Taxable amount (see page 26). 12b
13 Unemployment compensation, qualified state tuition program earnings, and Alaska Permanent Fund dividends.	13
14a Social security benefits. 14a	14b Taxable amount (see page 28). 14b
15 Add lines 7 through 14b (far right column). This is your total income .	15
16 IRA deduction (see page 28).	16
17 Student loan interest deduction (see page 31).	17
18 Add lines 16 and 17. These are your total adjustments .	18
19 Subtract line 18 from line 15. This is your adjusted gross income .	19

If you did not get a W-2, see page 25.

Enclose, but do not attach, any payment.

Adjusted gross income

Tax, credits, and payments	20	Enter the amount from line 19 (adjusted gross income).	20	
	21a	Check if: <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was 65 or older <input type="checkbox"/> Blind Enter number of boxes checked ▶	21a	<input type="checkbox"/>
	b	If you are married filing separately and your spouse itemizes deductions, see page 32 and check here ▶	21b	<input type="checkbox"/>
	22	Enter your standard deduction (see left margin).	22	
	23	Subtract line 22 from line 20. If line 22 is more than line 20, enter -0-.	23	
	24	Multiply \$2,900 by the total number of exemptions claimed on line 6d.	24	
	25	Subtract line 24 from line 23. If line 24 is more than line 23, enter -0-. This is your taxable income .	25	
	26	Tax, including any alternative minimum tax (see page 33).	26	
	27	Credit for child and dependent care expenses. Attach Schedule 2.	27	
	28	Credit for the elderly or the disabled. Attach Schedule 3.	28	
	29	Education credits. Attach Form 8863.	29	
	30	Rate reduction credit. See the worksheet on page 36.	30	
	31	Child tax credit (see page 36).	31	
	32	Adoption credit. Attach Form 8839.	32	
	33	Add lines 27 through 32. These are your total credits .	33	
	34	Subtract line 33 from line 26. If line 33 is more than line 26, enter -0-.	34	
	35	Advance earned income credit payments from Form(s) W-2.	35	
	36	Add lines 34 and 35. This is your total tax .	36	
	37	Federal income tax withheld from Forms W-2 and 1099.	37	
	38	2001 estimated tax payments and amount applied from 2000 return.	38	
	39a	Earned income credit (EIC) .	39a	
	b	Nontaxable earned income.	39b	
	40	Additional child tax credit. Attach Form 8812.	40	
	41	Add lines 37, 38, 39a, and 40. These are your total payments .	41	
Refund	42	If line 41 is more than line 36, subtract line 36 from line 41. This is the amount you overpaid .	42	
	43a	Amount of line 42 you want refunded to you .	43a	
	b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number <input type="text"/>		
	44	Amount of line 42 you want applied to your 2002 estimated tax .	44	
Amount you owe	45	Amount you owe. Subtract line 41 from line 36. For details on how to pay, see page 48.	45	
	46	Estimated tax penalty (see page 48).	46	

Third party designee Do you want to allow another person to discuss this return with the IRS (see page 49)? **Yes.** Complete the following. **No**

Designee's name ▶	Phone no. ▶ ()	Personal identification number (PIN) ▶ <input type="text"/>
-------------------	-----------------	---

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

Your signature	Date	Your occupation	Daytime phone number ()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid preparer's use only

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

Schedule 2
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers (99) 2001

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

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

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)

(If you need more space, use the bottom of page 2.)

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

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you must use Form 1040. See **Schedule H** and its instructions for details.

Part II

Credit for child and dependent care expenses

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

(a) Qualifying person's name	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2001 for the person listed in column (a)
First	Last	

3 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. 3

4 Enter your **earned income**. 4

5 If married filing a joint return, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4. 5

6 Enter the **smallest** of line 3, 4, or 5. 6

7 Enter the amount from Form 1040A, line 20. 7

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$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			

8 × .

9 Multiply **line 6** by the decimal amount on line 8. Enter the result here and on Form 1040A, line 27. But if this amount is more than the amount on Form 1040A, line 26, or you paid 2000 expenses in 2001, see the instructions for the amount to enter on line 27. 9

Part III**Dependent care benefits**

10	Enter the total amount of dependent care benefits you received for 2001. 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.	10	
11	Enter the amount forfeited, if any. See the instructions.	11	
12	Subtract line 11 from line 10.	12	
13	Enter the total amount of qualified expenses incurred in 2001 for the care of the qualifying person(s).	13	
14	Enter the smaller of line 12 or 13.	14	
15	Enter your earned income .	15	
16	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; all others , enter the amount from line 15.	16	
17	Enter the smallest of line 14, 15, or 16.	17	
18	Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 17 or • \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 16). 	18	
19	Taxable benefits. Subtract line 18 from line 12. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	19	
To claim the child and dependent care credit, complete lines 20–24 below.			
20	Enter \$2,400 (\$4,800 if two or more qualifying persons).	20	
21	Enter the amount from line 18.	21	
22	Subtract line 21 from line 20. If zero or less, stop . You cannot take the credit. Exception. If you paid 2000 expenses in 2001, see the instructions for line 9.	22	
23	Complete line 2 on the front of this schedule. 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.	23	
24	Enter the smaller of line 22 or 23. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–9.	24	



Schedule 3
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Credit for the Elderly or the Disabled
for Form 1040A Filers

(99) **2001**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2001:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule 3.

TIP In most cases, the IRS can figure the credit for you. See the instructions.

Part I	If your filing status is:	And by the end of 2001:	Check only one box:
Check the box for your filing status and age	Single, Head of household, or Qualifying widow(er) with dependent child	1 You were 65 or older	1 <input type="checkbox"/>
		2 You were under 65 and you retired on permanent and total disability	2 <input type="checkbox"/>
		3 Both spouses were 65 or older	3 <input type="checkbox"/>
		4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4 <input type="checkbox"/>
		5 Both spouses were under 65, and both retired on permanent and total disability	5 <input type="checkbox"/>
Married filing a joint return		6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6 <input type="checkbox"/>
		7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability	7 <input type="checkbox"/>
		8 You were 65 or older and you lived apart from your spouse for all of 2001.	8 <input type="checkbox"/>
Married filing a separate return		9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2001	9 <input type="checkbox"/>

Did you check box 1, 3, 7, or 8?	Yes —————▶ Skip Part II and complete Part III on the back.
	No —————▶ Complete Parts II and III.

Part II **If:** **1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2001, check this box

- If you checked this box, you do not have to get another statement for 2001.
- If you **did not** check this box, have your physician complete the statement on page 4 of the instructions. You **must** keep the statement for your records.

Part III
Figure your credit

10	If you checked (in Part I):	Enter:	
	Box 1, 2, 4, or 7	\$5,000	
	Box 3, 5, or 6	\$7,500	
	Box 8 or 9	\$3,750	10

Did you check box 2, 4, 5, 6, or 9 in Part I? — **Yes** —> You **must** complete line 11.
 — **No** —> Enter the amount from line 10 on line 12 and go to line 13.

- 11**
- If you checked box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
 - If you checked box 2, 4, or 9 in Part I, enter your taxable disability income.
 - If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total.

 **TIP** For more details on what to include on line 11, see the instructions.

12	If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10.		11
			12

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2001.

a	Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security. See instructions.	13a	
b	Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions.	13b	
c	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.	13c	

14	Enter the amount from Form 1040A, line 20.	14	
-----------	--	----	--

15	If you checked (in Part I):	Enter:	
	Box 1 or 2	\$7,500	
	Box 3, 4, 5, 6, or 7	\$10,000	
	Box 8 or 9	\$5,000	15

16	Subtract line 15 from line 14. If zero or less, enter -0-.	16	
-----------	--	----	--

17	Enter one-half of line 16.	17	
-----------	----------------------------	----	--

18	Add lines 13c and 17.		18
-----------	-----------------------	--	----

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

20	Multiply line 19 by 15% (.15). Enter the result here and on Form 1040A, line 28. But if this amount is more than the amount on Form 1040A, line 26, or you are filing Schedule 2 (Form 1040A), see the instructions for the amount of credit you may take.		20
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Label (See page 12.) Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign (page 12)

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

Fields for social security numbers.

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

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

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

Note. You must check Yes or No.

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

Credits, payments, and tax

Credits and tax lines 7-11: Rate reduction credit, Federal income tax withheld, earned income credit, total credits, and tax.

Refund Have it directly deposited! See page 20 and fill in 12b, 12c, and 12d.

Refund lines 12a-d: Refund calculation, routing number, and account number.

Amount you owe

Amount you owe line 13.

Third party designee

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

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

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

Paid preparer's use only

Paid preparer section with fields for signature, date, SSN/PTIN, and contact information.

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, 2002, and not blind at the end of 2001.
- 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

For tips on how to avoid common mistakes, see page 30.

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>750.00</u>
C. Enter the larger of line A or line B here					C. _____
D. Maximum standard deduction. If single , enter 4,550.00; if married , enter 7,600.00					D. _____
E. Enter the smaller of line C or line D here. This is your standard deduction					E. _____
F. Exemption amount.					}
● 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 2,900.00.					
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 7,450.00. This is the total of your standard deduction (4,550.00) and your exemption (2,900.00).
- Married, enter 13,400.00. This is the total of your standard deduction (7,600.00), your exemption (2,900.00), and your spouse's exemption (2,900.00).

Mailing return

Mail your return by **April 15, 2002**. Use the envelope that came with your booklet. If you do not have that envelope, see the back cover for the address to use.



9898

 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2001 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
		\$		2001 Form 1099-R			
		2a Taxable amount					
PAYER'S Federal identification number		RECIPIENT'S identification number		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>	
		3 Capital gain (included in box 2a)		4 Federal income tax withheld		Form 1099-R	
PAYER'S name		RECIPIENT'S name		5 Employee contributions or insurance premiums			
Street address (including apt. no.)		7 Distribution code		IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other	
City, state, and ZIP code		9a Your percentage of total distribution %		9b Total employee contributions \$			
Account number (optional)		10 State tax withheld \$		11 State/Payer's state no.		12 State distribution \$	
		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$	

Form **1099-R**

Cat. No. 14436Q

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page —Do Not Cut or Separate Forms on This Page

3232

CORRECTED

OMB No. 1545-0238

2001

Form W-2G

**Certain
Gambling
Winnings**

For Privacy Act and
Paperwork Reduction Act
Notice, see the **2001
General Instructions for
Forms 1099, 1098, 5498,
and W-2G.**

File with Form 1096.

**Copy A
For Internal Revenue
Service Center**

PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number	1 Gross winnings	2 Federal income tax withheld
	3 Type of wager	4 Date won : : : :
	5 Transaction	6 Race
	7 Winnings from identical wagers	8 Cashier
WINNER'S name Street address (including apt. no.) City, state, and ZIP code	9 Winner's taxpayer identification no.	10 Window
	11 First I.D.	12 Second I.D.
	13 State/Payer's state identification no.	14 State income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.		
Signature ▶		Date ▶

Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)

OMB No. 1545-0046

Attachment
 Sequence No. **94**

▶ **Attach this form to your income tax return.**

Identifying number

Part I General Information (see instructions)

- 1** Amount excluded is due to (check applicable box(es)):
- a** Discharge of indebtedness in a title 11 case.
 - b** Discharge of indebtedness to the extent insolvent (not in a title 11 case)
 - c** Discharge of qualified farm indebtedness
 - d** Discharge of qualified real property business indebtedness.
- 2** Total amount of discharged indebtedness excluded from gross income. **2**
- 3** Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? Yes No

Part II Reduction of Tax Attributes (You must attach a description of any transactions resulting in the reduction in basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering rules, and, if applicable, required partnership consent statements.)

Enter amount excluded from gross income:

- | | | |
|--|------------|--|
| 4 For a discharge of qualified real property business indebtedness, applied to reduce the basis of depreciable real property | 4 | |
| 5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property. | 5 | |
| 6 Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge | 6 | |
| 7 Applied to reduce any general business credit carryover to or from the tax year of the discharge | 7 | |
| 8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge | 8 | |
| 9 Applied to reduce any net capital loss for the tax year of the discharge including any capital loss carryovers to the tax year of the discharge | 9 | |
| 10 Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. <i>DO NOT use in the case of discharge of qualified farm indebtedness</i> | 10 | |
| 11 For a discharge of qualified farm indebtedness, applied to reduce the basis of: | | |
| a Depreciable property used or held for use in a trade or business, or for the production of income, if not reduced on line 5. | 11a | |
| b Land used or held for use in a trade or business of farming | 11b | |
| c Other property used or held for use in a trade or business, or for the production of income. | 11c | |
| 12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge | 12 | |
| 13 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge | 13 | |

Part III Consent of Corporation to Adjustment of Basis of its Property Under Section 1082(a)(2)

Under section 1081(b), the corporation named above has excluded \$ from its gross income for the tax year beginning, and ending

Under that section the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of
 (State of incorporation)

Note: You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of form. Generally, the amount by which you benefit from the discharge of indebtedness is included in your gross income. However, under certain circumstances described in section 108, you may exclude the amount of discharged indebtedness from your gross income. Unless you check the box on line 1d or make the election on line 5, the amount excluded from gross income reduces certain tax attributes either dollar for dollar or 33 1/3 cents per dollar (see below).

Use **Part I** of Form 982 to indicate why any amount received from the discharge of

indebtedness should be excluded from gross income.

Use **Part II** to report your reduction of tax attributes. The reduction must be made in the following order:

- Any net operating loss (NOL) for the tax year of the discharge (and any NOL carryover to that year) (dollar for dollar);
- Any general business credit carryover to or from the tax year of the discharge (33 1/3 cents per dollar);
- Any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge (33 1/3 cents per dollar);
- Any net capital loss for the tax year of the discharge (and any capital loss carryover to that tax year) (dollar for dollar);

- Basis of property (dollar for dollar);
- Any passive activity loss (dollar for dollar) and credit (33 1/3 cents per dollar) carryovers from the tax year of the discharge; and
- Any foreign tax credit carryover to or from the tax year of the discharge (33 1/3 cents per dollar).

Use **Part III** to exclude from gross income under section 1081(b) any amounts of income attributable to the transfer of property described in that section.

Definitions. A "title 11 case" is a case under title 11 of the United States Code (relating to bankruptcy), but only if you are under the jurisdiction of the court in the case and the discharge of indebtedness is granted by the court or is under a plan approved by the court.

Foreign Tax Credit
(Individual, Estate, Trust, or Nonresident Alien Individual)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
▶ See separate instructions.

Name _____ Identifying number as shown on page 1 of your tax return _____

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a Passive income
- b High withholding tax interest
- c Financial services income
- d Shipping income
- e Dividends from a DISC or former DISC
- f Certain distributions from a foreign sales corporation (FSC) or former FSC
- g Lump-sum distributions
- h Section 901(j) income
- i Certain income re-sourced by treaty
- j General limitation income

k Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
I Enter the name of the foreign country or U.S. possession ▶				
1 Gross income from sources within country shown above and of the type checked above. See page 8 of the instructions: _____				1
Deductions and losses (Caution: See pages 8 and 9 of the instructions):				
2 Expenses definitely related to the income on line 1 (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction. See instructions				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income. See instructions				
e Gross income from all sources. See instructions				
f Divide line 3d by line 3e. See instructions				
g Multiply line 3c by line 3f.				
4 Pro rata share of interest expense. See instructions:				
a Home mortgage interest (use worksheet on page 9 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2 ▶				7

Part II Foreign Taxes Paid or Accrued (See page 9 of the instructions.)

Country	Credit is claimed for taxes (you must check one) (m) <input type="checkbox"/> Paid (n) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							(x) Total foreign taxes paid or accrued (add cols. (t) through (w))
		In foreign currency				In U.S. dollars			
		Taxes withheld at source on:				Taxes withheld at source on:			
	(o) Date paid or accrued	(p) Dividends	(q) Rents and royalties	(r) Interest	(s) Other foreign taxes paid or accrued	(t) Dividends	(u) Rents and royalties	(v) Interest	
A									
B									
C									

8 Add lines A through C, column (x). Enter the total here and on line 9, page 2 ▶ **8**

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9		
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10	11		
12	Reduction in foreign taxes. See page 10 of the instructions	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13		
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See page 10 of the instructions	14		
15	Adjustments to line 14. See page 10 of the instructions	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16		
17	Individuals: Enter the amount from Form 1040, line 37. If you are a nonresident alien, enter the amount from Form 1040NR, line 36. Estates and trusts: Enter your taxable income without the deduction for your exemption <i>Caution: If you figured your tax using the special rates on capital gains, see page 12 of the instructions.</i>	17		
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18		
19	Individuals: Enter the amount from Form 1040, line 40. If you are a nonresident alien, enter the amount from Form 1040NR, line 39. Estates and trusts: Enter the total of Form 1041, Schedule G, lines 1a and 1b, or the total of Form 990-T, lines 36 and 37	19		
20	Multiply line 19 by line 18 (maximum amount of credit)	20		
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV. See page 12 of the instructions ▶	21		

Part IV Summary of Credits From Separate Parts III (See page 12 of the instructions.)

22	Credit for taxes on passive income	22		
23	Credit for taxes on high withholding tax interest	23		
24	Credit for taxes on financial services income	24		
25	Credit for taxes on shipping income	25		
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26		
27	Credit for taxes on lump-sum distributions	27		
28	Credit for taxes on certain income re-sourced by treaty	28		
29	Credit for taxes on general limitation income	29		
30	Add lines 22 through 29	30		
31	Enter the smaller of line 19 or line 30	31		
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 10	32		
33	Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Form 1040, line 43; Form 1040NR, line 42; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶	33		



▶ See separate instructions.

▶ Attach to Form 1040.

Your name	Occupation in which you incurred expenses	Social security number
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Part I Employee Business Expenses and Reimbursements

	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
Step 1 Enter Your Expenses		
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	
5 Meals and entertainment expenses (see instructions)		5
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	6

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	
--	---	--

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7	8	
Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.		
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses by 60% (.60) instead of 50%. For details, see instructions.)		9
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20. (Fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter the total.)	10	10

Part II Vehicle Expenses

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

	(a) Vehicle 1	(b) Vehicle 2
11 Enter the date the vehicle was placed in service.	11 / /	/ /
12 Total miles the vehicle was driven during 2001	12 miles	miles
13 Business miles included on line 12	13 miles	miles
14 Percent of business use. Divide line 13 by line 12	14 %	%
15 Average daily roundtrip commuting distance	15 miles	miles
16 Commuting miles included on line 12	16 miles	miles
17 Other miles. Add lines 13 and 16 and subtract the total from line 12	17 miles	miles
18 Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19 Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
20 Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
21 If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22 Multiply line 13 by 34½¢ (.345)	22	
---	-----------	--

Section C—Actual Expenses

	(a) Vehicle 1	(b) Vehicle 2
23 Gasoline, oil, repairs, vehicle insurance, etc.	23	
24a Vehicle rentals	24a	
b Inclusion amount (see instructions)	24b	
c Subtract line 24b from line 24a	24c	
25 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25	
26 Add lines 23, 24c, and 25	26	
27 Multiply line 26 by the percentage on line 14	27	
28 Depreciation. Enter amount from line 38 below	28	
29 Add lines 27 and 28. Enter total here and on line 1	29	

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

	(a) Vehicle 1	(b) Vehicle 2
30 Enter cost or other basis (see instructions)	30	
31 Enter amount of section 179 deduction (see instructions)	31	
32 Multiply line 30 by line 14 (see instructions if you elected the section 179 deduction)	32	
33 Enter depreciation method and percentage (see instructions)	33	
34 Multiply line 32 by the percentage on line 33 (see instructions)	34	
35 Add lines 31 and 34	35	
36 Enter the limit from the table in the line 36 instructions	36	
37 Multiply line 36 by the percentage on line 14	37	
38 Enter the smaller of line 35 or line 37. Also enter this amount on line 28 above	38	



Unreimbursed Employee Business Expenses

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

Your name	Occupation in which you incurred expenses	Social security number : : :
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You May Use This Form Only if All of the Following Apply.

- You are an employee deducting expenses attributable to your job.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2001.

Caution: You can use the standard mileage rate for 2001 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1 Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 34½¢ (.345)	1		
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3		
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4		
5 Meals and entertainment expenses: \$ _____ x 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses by 60% (.60) instead of 50%. For details, see instructions.)	5		
6 Total expenses. Add lines 1 through 5. Enter here and on line 20 of Schedule A (Form 1040). (Fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6		

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ _____ / _____ / _____

8 Of the total number of miles you drove your vehicle during 2001, enter the number of miles you used your vehicle for:

a Business _____ b Commuting _____ c Other _____

9 Do you (or your spouse) have another vehicle available for personal use? Yes No

10 Was your vehicle available for personal use during off-duty hours? Yes No

11a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

General Instructions

Section references are to the Internal Revenue Code.

A Change To Note

The standard mileage rate has been increased to 34½ cents for each mile of business use in 2001.

Purpose of Form

You may use Form 2106-EZ instead of Form 2106 to claim your unreimbursed employee business expenses if you meet all the requirements listed above Part I.

Recordkeeping

You cannot deduct expenses for travel (including meals, unless you used the standard meal allowance), entertainment, gifts, or use of a car or other listed property, unless you keep records to prove the time, place, business purpose, business relationship (for entertainment and gifts), and amounts of these expenses. Generally, you must also have receipts for all lodging expenses (regardless of the amount) and any other expense of \$75 or more.

Additional Information

For more details about employee business expenses, see:

- Pub. 463**, Travel, Entertainment, Gift, and Car Expenses
- Pub. 529**, Miscellaneous Deductions
- Pub. 587**, Business Use of Your Home (Including Use by Day-Care Providers)
- Pub. 946**, How To Depreciate Property

Multiple Support Declaration

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040 or Form 1040A of person claiming the dependent.

Attachment
Sequence No. **114**

Name of person claiming the dependent

Social security number

During the calendar year _____, I paid over 10% of the support of:

Name of person supported

I could have claimed this person as a dependent except that I did not pay over half of his or her support. I understand that this person is being claimed as a dependent on the Federal income tax return of:

Name of person claiming the dependent

Address of person claiming the dependent

I agree not to claim this person as a dependent on my Federal income tax return for any tax year that began in the above calendar year.

Your signature

Your social security number

Address (number, street, apt. no.)

Date

City, state, and ZIP code

Instructions

Purpose of Form

Use Form 2120 to allow an eligible person (see below) to claim a person he or she helped to support as a dependent.

An **eligible person** is someone who could have claimed another person as a dependent except that he or she did not pay over half of that person's support.

Who Can Claim the Dependent

Generally, to claim someone as a dependent, you must pay over half of that person's support. However, even if you did not meet this support test, you may be able to claim him or her as a dependent if **all five** of the following apply.

1. You and one or more other eligible person(s) (see above) together paid over half of that person's support.
2. You paid over 10% of the support.
3. No one alone paid over half of that person's support.
4. The other four dependency tests are met. See **Dependents** in the Form 1040 or Form 1040A instructions.

5. Each other eligible person who paid over 10% of the support agrees not to claim that person as a dependent by completing a Form 2120 (or similar statement with the same information asked for on the form).

Note: To find out what is included in support, see **Pub. 501, Exemptions, Standard Deduction, and Filing Information.**

Who Must File

The person claiming the dependent must attach all the completed and signed Form(s) 2120 or similar statement(s) to his or her tax return. The name and social security number of the person claiming the dependent must be at the top of each Form 2120 or similar statement.

Additional Information

See Pub. 501 for details.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 7 minutes; **Learning about the law or the form**, 3 minutes; **Preparing the form**, 7 minutes; and **Copying, assembling, and sending the form to the IRS**, 10 minutes.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **Who Must File** above.



Form 2210, Page 1

Form 2210, *Underpayment of Estimated Tax by Individuals, Estates and Trusts*, was not available at the time of printing. The revised Form 2210 will be posted on the IRS Digital Daily at <http://www.irs.gov>.

Form 2210, Page 2

Form 2210, *Underpayment of Estimated Tax by Individuals, Estates and Trusts*, was not available at the time of printing. The revised Form 2210 will be posted on the IRS Digital Daily at <http://www.irs.gov>.

Form 2210, Page 3

Form 2210, *Underpayment of Estimated Tax by Individuals, Estates and Trusts*, was not available at the time of printing. The revised Form 2210 will be posted on the IRS Digital Daily at <http://www.irs.gov>.

Form 2210-F

Form 2210, *Underpayment of Estimated Tax by Farmers and Fisherman*, was not available at the time of printing. The revised Form 2210-F will be posted on the IRS Digital Daily at <http://www.irs.gov>.

VOID CORRECTED

(99)

Regulated investment company or real estate investment trust's name, address, and ZIP code	OMB No. 1545-0145 2001 Form 2439	<p align="center">Notice to Shareholder of Undistributed Long-Term Capital Gains</p> <p align="center">For calendar year 2001, or other tax year of the regulated investment company or the real estate investment trust beginning, 2001, and ending, 20</p>	
Regulated investment company or real estate investment trust's identification number	1a Total undistributed long-term capital gains \$		<p align="center">Copy A</p> <p align="center">Attach to Form 1120-RIC or Form 1120-REIT</p> <p align="center">For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.</p>
Shareholder's identification number	1b 28% rate gain \$	1c Qualified 5-year gain \$	
Shareholder's name, address, and ZIP code	1d Unrecaptured sec. 1250 gain \$	1e Section 1202 gain \$	
	2 Tax paid by the regulated investment company or real estate investment trust on the box 1a gains \$		

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.

2001
Attachment
Sequence No. **21**

▶ 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 57.

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

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2001 for the person listed in column (a)
First	Last		

3 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	3																									
4 Enter your earned income	4																									
5 If married filing a joint return, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4	5																									
6 Enter the smallest of line 3, 4, or 5	6																									
7 Enter the amount from Form 1040, line 34	7																									
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7																										
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">If line 7 is:</th> <th style="width: 33%;">If line 7 is:</th> <th style="width: 34%;"></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;">Decimal amount is</th> </tr> </thead> <tbody> <tr> <td>\$0—10,000</td> <td></td> <td style="text-align: center;">.30</td> </tr> <tr> <td>10,000—12,000</td> <td></td> <td style="text-align: center;">.29</td> </tr> <tr> <td>12,000—14,000</td> <td></td> <td style="text-align: center;">.28</td> </tr> <tr> <td>14,000—16,000</td> <td></td> <td style="text-align: center;">.27</td> </tr> <tr> <td>16,000—18,000</td> <td></td> <td style="text-align: center;">.26</td> </tr> <tr> <td>18,000—20,000</td> <td></td> <td style="text-align: center;">.25</td> </tr> </tbody> </table>	If line 7 is:	If line 7 is:		Over	But not over	Decimal amount is	\$0—10,000		.30	10,000—12,000		.29	12,000—14,000		.28	14,000—16,000		.27	16,000—18,000		.26	18,000—20,000		.25		
If line 7 is:	If line 7 is:																									
Over	But not over	Decimal amount is																								
\$0—10,000		.30																								
10,000—12,000		.29																								
12,000—14,000		.28																								
14,000—16,000		.27																								
16,000—18,000		.26																								
18,000—20,000		.25																								
	8	X .																								
9 Multiply line 6 by the decimal amount on line 8. Enter the result here and on Form 1040, line 44. But if this amount is more than the amount on Form 1040, line 42, minus any amount on line 43, or you paid 2000 expenses in 2001, see the instructions for the amount to enter on line 44	9																									

Part III Dependent Care Benefits

10	Enter the total amount of dependent care benefits you received for 2001. 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			10	
11	Enter the amount forfeited, if any. See the instructions			11	
12	Subtract line 11 from line 10			12	
13	Enter the total amount of qualified expenses incurred in 2001 for the care of the qualifying person(s)	13			
14	Enter the smaller of line 12 or 13	14			
15	Enter your earned income	15			
16	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; all others , enter the amount from line 15	16			
17	Enter the smallest of line 14, 15, or 16	17			
18	Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 17 or • \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 16). 			18	
19	Taxable benefits. 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"			19	

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

20	Enter \$2,400 (\$4,800 if two or more qualifying persons)			20	
21	Enter the amount from line 18			21	
22	Subtract line 21 from line 20. If zero or less, stop . You cannot take the credit. Exception. If you paid 2000 expenses in 2001, see the instructions for line 9			22	
23	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			23	
24	Enter the smaller of line 22 or 23. Also, enter this amount on line 3 on the front of this form and complete lines 4–9			24	



Foreign Earned Income

▶ See separate instructions. ▶ Attach to Form 1040.

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040 _____ Your social security number _____

Part I General Information

- 1 Your foreign address (including country) _____
- 2 Your occupation _____
- 3 Employer's name ▶ _____
- 4a Employer's U.S. address ▶ _____
- b Employer's foreign address ▶ _____
- 5 Employer is (check any that apply):
 - a A foreign entity
 - b A U.S. company
 - c Self
 - d A foreign affiliate of a U.S. company
 - e Other (specify) ▶ _____
- 6a If, after 1981, you filed Form 2555 to claim either of the exclusions or Form 2555-EZ to claim the foreign earned income exclusion, enter the last year you filed the form. ▶ _____
- b If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here and go to line 7 now.
- c Have you ever revoked either of the exclusions? Yes No
- d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶ _____
- 7 Of what country are you a citizen/national? ▶ _____
- 8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** on page 3 of the instructions Yes No
- b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶ _____
- 9 List your tax home(s) during your tax year and date(s) established. ▶ _____

Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (See page 2 of the instructions.)

- 10 Date bona fide residence began ▶ _____, and ended ▶ _____
 - 11 Kind of living quarters in foreign country ▶
 - a Purchased house
 - b Rented house or apartment
 - c Rented room
 - d Quarters furnished by employer
 - 12a Did any of your family live with you abroad during any part of the tax year? Yes No
 - b If "Yes," who and for what period? ▶ _____
 - 13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? (See instructions.) Yes No
 - b Are you required to pay income tax to the country where you claim bona fide residence? (See instructions.) Yes No
- If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.**
- 14 If you were present in the United States or its possessions during the tax year, complete columns (a)-(d) below. **Do not** include the income from column (d) in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

- 15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶ _____
- b Enter the type of visa under which you entered the foreign country. ▶ _____
- c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation Yes No
- d Did you maintain a home in the United States while living abroad? Yes No
- e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶ _____

Part III Taxpayers Qualifying Under Physical Presence Test (See page 2 of the instructions.)

- 16 The physical presence test is based on the 12-month period from ► through ►
- 17 Enter your principal country of employment during your tax year. ►
- 18 If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter “Physically present in a foreign country or countries for the entire 12-month period.” **Do not** include the income from column (f) below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2001 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Do not** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2001, no matter when you performed the service.

2001 Foreign Earned Income		Amount (in U.S. dollars)	
19	Total wages, salaries, bonuses, commissions, etc.	19	
20	Allowable share of income for personal services performed (see instructions):		
a	In a business (including farming) or profession	20a	
b	In a partnership. List partnership's name and address and type of income. ►	20b	
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
a	Home (lodging)	21a	
b	Meals	21b	
c	Car	21c	
d	Other property or facilities. List type and amount. ►	21d	
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
a	Cost of living and overseas differential	22a	
b	Family	22b	
c	Education	22c	
d	Home leave	22d	
e	Quarters	22e	
f	For any other purpose. List type and amount. ►	22f	
g	Add lines 22a through 22f	22g	
23	Other foreign earned income. List type and amount. ►	23	
24	Add lines 19 through 21d, line 22g, and line 23	24	
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2001 foreign earned income ►	26	

Part V All Taxpayers

<p>27 Enter the amount from line 26</p> <p>Are you claiming the housing exclusion or housing deduction?</p> <p><input type="checkbox"/> Yes. Complete Part VI.</p> <p><input type="checkbox"/> No. Go to Part VII.</p>	27		
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Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

<p>28 Qualified housing expenses for the tax year (see instructions)</p> <p>29 Number of days in your qualifying period that fall within your 2001 tax year (see instructions)</p> <p style="margin-left: 150px;">29 _____ days</p> <p>30 Multiply \$28.92 by the number of days on line 29. If 365 is entered on line 29, enter \$10,557.00 here</p> <p>31 Subtract line 30 from line 28. If the result is zero or less, do not complete the rest of this part or any of Part IX</p> <p>32 Enter employer-provided amounts (see instructions)</p> <p style="margin-left: 150px;">32 _____</p> <p>33 Divide line 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"</p> <p>34 Housing exclusion. Multiply line 31 by line 33. Enter the result but do not enter more than the amount on line 32. Also, complete Part VIII ▶</p> <p>Note: <i>The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.</i></p>	28		
		×	.

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

<p>35 Maximum foreign earned income exclusion</p> <p>36 • If you completed Part VI, enter the number from line 29. • All others, enter the number of days in your qualifying period that fall within your 2001 tax year (see the instructions for line 29). } _____ days</p> <p>37 • If line 36 and the number of days in your 2001 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 36 by the number of days in your 2001 tax year and enter the result as a decimal (rounded to at least three places). } _____</p> <p>38 Multiply line 35 by line 37</p> <p>39 Subtract line 34 from line 27</p> <p>40 Foreign earned income exclusion. Enter the smaller of line 38 or line 39. Also, complete Part VIII ▶</p>	35	\$78,000	00
		×	.

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

<p>41 Add lines 34 and 40</p> <p>42 Deductions allowed in figuring your adjusted gross income (Form 1040, line 33) that are allocable to the excluded income. See instructions and attach computation</p> <p>43 Subtract line 42 from line 41. Enter the result here and in parentheses on Form 1040, line 21. Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22. ▶</p>	41		

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if (a) line 31 is more than line 34 and (b) line 27 is more than line 41.

<p>44 Subtract line 34 from line 31</p> <p>45 Subtract line 41 from line 27</p> <p>46 Enter the smaller of line 44 or line 45</p> <p>Note: <i>If line 45 is more than line 46 and you could not deduct all of your 2000 housing deduction because of the 2000 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 47. Otherwise, go to line 48.</i></p> <p>47 Housing deduction carryover from 2000 (from worksheet on page 4 of the instructions)</p> <p>48 Housing deduction. Add lines 46 and 47. Enter the total here and on Form 1040 to the left of line 32. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶</p>	44		



Foreign Earned Income Exclusion

2001

Attachment
Sequence No. **34A**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to Form 1040.

Name shown on Form 1040

Your social security number

You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$78,000 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Part I Tests To See If You Can Take the Foreign Earned Income Exclusion

1 Bona Fide Residence Test

- a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? Yes No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
 - If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b Enter the date your bona fide residence began ▶ _____, and ended (see instructions) ▶ _____.

2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during—
 { 2001 or any other period of 12 months in a row starting or ending in 2001? } Yes No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
 - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____.

- 3 **Tax Home Test.** Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? Yes No
- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
 - If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

Part II General Information

4 Your foreign address (including country)		5 Your occupation
--	--	-------------------

6 Employer's name	7 Employer's U.S. address (including ZIP code)	8 Employer's foreign address
-------------------	--	------------------------------

- 9 Employer is (check any that apply):
- a A U.S. business
 - b A foreign business
 - c Other (specify) ▶ _____
- 10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____
- b If you did not file Form 2555 or 2555-EZ after 1981, check here and go to line 11a now.
- c Have you ever revoked the foreign earned income exclusion? Yes No
- d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____
- 11a List your tax home(s) during 2001 and date(s) established. ▶ _____
- b Of what country are you a citizen/national? ▶ _____

Investment Credit

▶ Attach to your return.
 ▶ See separate instructions.

2001

Attachment
 Sequence No. **52**

Identifying number

Part I Current Year Credit

1 Rehabilitation credit (see instructions for requirements that must be met): a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note: <i>This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent.</i> <input type="checkbox"/> Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
b Pre-1936 buildings	\$..... × 10% (.10)	1b	
c Certified historic structures	\$..... × 20% (.20)	1c	
(1) Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) (2) Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)/...../.....			
d (1) Enter the date on which the 24- or 60-month measuring period begins/...../..... and ends/...../..... (2) Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$..... (3) Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above \$.....			
e Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)		1e	
2 Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions)	\$..... × 10% (.10)	2	
3 Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions)	\$..... × 10% (.10)	3	
4 Credit from cooperatives. Enter the unused investment credit from cooperatives		4	
5 Total current year investment credit. Add lines 1b through 4		5	

Part II Tax Liability Limit (See Who Must File Form 3800 to find out if you complete Part II or file Form 3800.)

6 Regular tax before credits (see instructions)		6	
7 Alternative minimum tax (see instructions)		7	
8 Add lines 6 and 7		8	
9a Foreign tax credit	9a		
b Credit for child and dependent care expenses (Form 2441, line 9)	9b		
c Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	9c		
d Education credits (Form 8863, line 18)	9d		
e Rate reduction credit (Form 1040, line 47)	9e		
f Child tax credit (Form 1040, line 48)	9f		
g Mortgage interest credit (Form 8396, line 11)	9g		
h Adoption credit (Form 8839, line 14)	9h		
i District of Columbia first-time homebuyer credit (Form 8859, line 11)	9i		
j Possessions tax credit (Form 5735, line 17 or 27)	9j		
k Credit for fuel from a nonconventional source	9k		
l Qualified electric vehicle credit (Form 8834, line 20)	9l		
m Add lines 9a through 9l		9m	
10 Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15		10	
11 Tentative minimum tax (see instructions)	11		
12 Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-	12		
13 Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13		
14 Enter the greater of line 11 or line 13		14	
15 Subtract line 14 from line 10. If zero or less, enter -0-		15	
16 Investment credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 50; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return		16	



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

Name(s) shown on return

Identifying number

Part I Tentative Credit

1a	Current year investment credit (Form 3468, Part I)	1a		
b	Current year work opportunity credit (Form 5884, Part I)	1b		
c	Current year welfare-to-work credit (Form 8861, Part I)	1c		
d	Current year credit for alcohol used as fuel (Form 6478)	1d		
e	Current year credit for increasing research activities (Form 6765, Part I)	1e		
f	Current year low-income housing credit (Form 8586, Part I)	1f		
g	Current year enhanced oil recovery credit (Form 8830, Part I)	1g		
h	Current year disabled access credit (Form 8826, Part I)	1h		
i	Current year renewable electricity production credit (Form 8835, Part I)	1i		
j	Current year Indian employment credit (Form 8845, Part I)	1j		
k	Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846, Part I)	1k		
l	Current year orphan drug credit (Form 8820, Part I)	1l		
m	Current year new markets credit (Form 8874, Part I)	1m		
n	Current year credit for contributions to selected community development corporations (Form 8847, Part I)	1n		
o	Current year trans-Alaska pipeline liability fund credit (see instructions)	1o		
p	Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1p		
2	Current year general business credit. Add lines 1a through 1p	2		
3	Passive activity credits included on line 2 (see instructions)	3		
4	Subtract line 3 from line 2	4		
5	Passive activity credits allowed for 2001 (see instructions)	5		
6	Carryforward of general business credit to 2001. See instructions for the schedule to attach	6		
7	Carryback of general business credit from 2002 (see instructions)	7		
8	Tentative general business credit. Add lines 4 through 7	8		

Part II General Business Credit Limitation Based on Amount of Tax

9	Regular tax before credits (see instructions)	9		
10	Alternative minimum tax (see instructions)	10		
11	Add lines 9 and 10	11		
12a	Foreign tax credit	12a		
b	Credit for child and dependent care expenses (Form 2441, line 9)	12b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	12c		
d	Education credits (Form 8863, line 18)	12d		
e	Rate reduction credit (Form 1040, line 47)	12e		
f	Child tax credit (Form 1040, line 48)	12f		
g	Mortgage interest credit (Form 8396, line 11)	12g		
h	Adoption credit (Form 8839, line 14)	12h		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	12i		
j	Possessions tax credit (Form 5735, line 17 or 27)	12j		
k	Credit for fuel from a nonconventional source	12k		
l	Qualified electric vehicle credit (Form 8834, line 20)	12l		
m	Add lines 12a through 12l	12m		
13	Net income tax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a.	13		
14	Tentative minimum tax (see instructions)	14		
15	Net regular tax. Subtract line 12m from line 9. If zero or less, enter -0-	15		
16	Enter 25% (.25) of the excess, if any, of line 15 over \$25,000 (see instructions)	16		
17	Enter the greater of line 14 or line 16	17		
18a	Subtract line 17 from line 13. If zero or less, enter -0-	18a		
18b	Enter the smaller of line 8 or line 18a. Individuals, estates, and trusts: See instructions if claiming the credit for increasing research activities. C corporations: See the instructions for Schedule A if any regular investment credit carryforward is claimed and the line 18b instructions if there has been an ownership change, acquisition, or reorganization	18b		
18c	Suspended research credit allowed for the current year (see instructions)	18c		
19	General business credit allowed for the current year. Subtract line 18c from line 18b. Enter here and on Form 1040, line 50; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return	19		

Moving Expenses

▶ Attach to Form 1040.

OMB No. 1545-0062

Attachment
Sequence No. **62**

Name(s) shown on Form 1040

Your social security number

Before you begin: See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses. If you are a member of the armed forces, see the instructions to find out how to complete this form.

<p>1 Enter the amount you paid for transportation and storage of household goods and personal effects (see instructions)</p> <p>2 Enter the amount you paid for travel and lodging expenses in moving from your old home to your new home. Do not include the cost of meals (see instructions)</p> <p>3 Add lines 1 and 2</p> <p>4 Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in the wages box (box 1) of your W-2 form. This amount should be identified with code P in box 12 of your W-2 form</p> <p>5 Is line 3 more than line 4?</p> <p><input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on the "Wages, salaries, tips, etc." line of Form 1040.</p> <p><input type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on the "Moving expenses" line of Form 1040. This is your moving expense deduction</p>	<p>1</p> <p>2</p> <p>3</p> <p>4</p> <p>5</p>	
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General Instructions

A Change To Note

Beginning in 2001, the standard mileage rate for using your vehicle to move to a new home is 12 cents a mile.

Purpose of Form

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace) that is either:

- Within the United States or its possessions or
- Outside the United States or its possessions and you are a U.S. citizen or resident alien.

If you qualify to deduct expenses for more than one move, use a separate Form 3903 for each move.

For more details, see **Pub. 521**, Moving Expenses.

Who May Deduct Moving Expenses

If you move to a new home because of a new principal workplace, you may be able to deduct your moving expenses whether you are self-employed or an employee. But you must meet both of the tests explained next.

Distance Test

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must be at least 53 miles from that home. If you did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.

TIP: To see if you meet the distance test, use the worksheet on this page.

Time Test

If you are an employee, you must work full time in the general area of your new workplace for at least 39 weeks during the

12 months right after you move. If you are self-employed, you must work full time in the general area of your new workplace for at least 39 weeks during the first 12 months and a total of at least 78 weeks during the 24 months right after you move.

What If You Do Not Meet the Time Test Before Your Return Is Due? If you expect to meet the time test, you may deduct your moving expenses in the year you move. Later, if you do not meet the time test, you must either:

- Amend your tax return for the year you claimed the deduction by filing **Form 1040X**, Amended U.S. Individual Income Tax Return or
- For the year you cannot meet the time test, report as income the amount of your moving expense deduction that reduced your income tax for the year you moved.

Distance Test Worksheet (Keep for Your Records)

1. Enter the number of miles from your old home to your new workplace	1.	_____ miles
2. Enter the number of miles from your old home to your old workplace	2.	_____ miles
3. Subtract line 2 from line 1. If zero or less, enter -0-	3.	_____ miles

Is line 3 at least 50 miles?

- Yes.** You meet this test.
- No.** You do not meet this test. You **cannot** deduct your moving expenses. **Do not** complete Form 3903.

Department of the Treasury
Internal Revenue Service (99)

▶ See the Instructions on page 3.
▶ Attach this form to your income tax return.

Name (as shown on your income tax return)

Taxpayer identification number

Caution: You cannot claim any amounts on Form 4136 that you claimed on Form 8849 or Schedule C (Form 720).

1 Nontaxable Use of Gasoline and Gasohol

Caution: Gasoline wholesale distributors cannot make claims on line 1. Use Schedule 4 (Form 8849) or Schedule C (Form 720) to make these claims.		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use of gasoline		\$.184	}	\$	362
b	Use of gasoline on a farm for farming purposes		.184			
c	Other nontaxable use of gasoline		.184			
d	10% gasohol		.131		\$	359
e	7.7% gasohol		.14319			375
f	5.7% gasohol		.15379			376

2 Nontaxable Use of Aviation Gasoline

Caution: Gasoline wholesale distributors cannot make claims on line 2. Use Schedule 4 (Form 8849) or Schedule C (Form 720) to make these claims.		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)		\$.15	}	\$	354
b	Other nontaxable use		.194			
			.194			324

3 Nontaxable Use of Undyed Diesel Fuel

Claimant has the name and address of the person(s) who sold the diesel fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here

Caution: Claims cannot be made on line 3 for the tax on diesel fuel used on a farm for farming purposes. Only registered ultimate vendors may make those claims. See line 6.		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use		\$.244	}	\$	360
			.244			
b	Use in trains		.20			353
c	Use in certain intercity and local buses		.17			350

4 Nontaxable Use of Undyed Kerosene

Claimant has the name and address of the person(s) who sold the kerosene to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here

Caution: Claims cannot be made on line 4 for the tax on kerosene used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims. See line 7.		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use		\$.244	}	\$	346
			.244			
b	Use in trains		.20			348
c	Use in certain intercity and local buses		.17			347

5 Nontaxable Use of Aviation Fuel

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.175		\$		355
b	Other nontaxable use	.219				369
c	Other nontaxable uses	.044				377

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel **UV Registration No. ▶**

Claimant sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use on a farm for farming purposes	\$.244	}	\$		360
b	Use by a state or local government	.244				

7 Sales by Registered Ultimate Vendors of Undyed Kerosene **UV Registration No. ▶**
UP Registration No. ▶

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate (for lines 7a and 7b) from the buyer and has no reason to believe any information in the certificate is false, or has the Regulations section 48.6427-10(e)(4) statement, if required, for line 7c. See the instructions for additional information to be submitted.

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use on a farm for farming purposes	\$.244	}	\$		346
b	Use by a state or local government	.244				
c	Sales from a blocked pump	.244				

8 Nontaxable Use of Liquefied Petroleum Gas (LPG) in Certain Buses

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in certain intercity and local buses	\$.062		\$		352
b	Use in qualified local and school buses	.136				361

9 Gasohol Blending

Claimant bought gasoline taxed at the full rate and blended it with alcohol to make gasohol. The gasohol was sold or used in claimant's trade or business. For **each batch** of gasohol, claimant has the required information relating to the purchase of the gasoline and alcohol used to make the gasohol and to support the amount claimed.

	(a) Rate	Gallons of		(d) Amount of credit (col. (a) × col. (b))	(e) CRN
		(b) Gasoline	(c) Alcohol		
a	10% gasohol	\$.03845		\$	356
b	7.7% gasohol	.02887			357
c	5.7% gasohol	.02092			363

10 Total income tax credit claimed. Add lines 1 through 9, column (d). Enter here and on Form 1040, line 65 (also check box b on line 65); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns . ▶	10	\$			
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**Social Security and Medicare Tax
on Unreported Tip Income**

▶ See instructions on back.
▶ Attach to Form 1040.

Name of person who received tips (as shown on Form 1040). If married, complete a separate Form 4137 for each spouse with unreported tips.

Social security number

Name(s) of employer(s) to whom you were required to, but did not, report your tips:

1 Total cash and charge tips you received in 2001. See instructions	1		
2 Total cash and charge tips you reported to your employer in 2001	2		
3 Subtract line 2 from line 1. This amount is income you must include in the total on Form 1040, line 7	3		
4 Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month. See instructions	4		
5 Unreported tips subject to Medicare tax. Subtract line 4 from line 3. Enter here and on line 2 of Schedule U below	5		
6 Maximum amount of wages (including tips) subject to social security tax	6	80,400	00
7 Total social security wages and social security tips (total of boxes 3 and 7 on Form(s) W-2) or railroad retirement (tier 1) compensation	7		
8 Subtract line 7 from line 6. If line 7 is more than line 6, enter -0- here and on line 9 and go to line 11	8		
9 Unreported tips subject to social security tax. Compare the amounts on lines 5 and 8 above. Enter the smaller of the two amounts here and on line 1 of Schedule U below. If you received tips as a Federal, state, or local government employee, see instructions	9		
10 Multiply line 9 by .062	10		
11 Multiply line 5 by .0145.	11		
12 Add lines 10 and 11. Enter the result here and on Form 1040, line 54 ▶	12		

For Paperwork Reduction Act Notice, see instructions on back.

Form **4137** (2001)

Do Not Detach

**SCHEDULE U
(Form 1040)**

Department of the Treasury
Internal Revenue Service

U.S. Schedule of Unreported Tip Income

For crediting to your social security record

Note: The amounts you report below are for your social security record. This record is used to figure any benefits, based on your earnings, payable to you and your dependents or your survivors. Fill in each item accurately and completely.

Print or type name of person who received tip income (as shown on Form 1040)		Social security number
Address (number, street, and apt. no., or P.O. box if mail is not delivered to your home)		Occupation
City, town or post office, state, and ZIP code		

1 Unreported tips subject to social security tax. Enter the amount from line 9 (Form 4137) above . . . ▶	1		
2 Unreported tips subject to Medicare tax. Enter the amount from line 5 (Form 4137) above . . . ▶	2		

Please do not write in this space

DLN—

Recapture of Investment Credit

▶ **Attach to your income tax return.**

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

Properties	Type of property—State whether rehabilitation, energy, reforestation, or transition property. (See the Instructions for Form 34 68 for the year the investment credit property was placed in service for definitions.) If rehabilitation property, also show type of building. If energy property, show type.
A	
B	
C	
D	

Original Investment Credit

Computation Steps: (see Specific Instructions)		Properties			
		A	B	C	D
1 Original rate of credit	1				
2 Cost or other basis	2				
3 Original credit. Multiply line 2 by the percentage on line 1.	3				
4 Date property was placed in service	4	/ /	/ /	/ /	/ /
5 Date property ceased to be qualified investment credit property	5	/ /	/ /	/ /	/ /
6 Number of full years between the date on line 4 and the date on line 5	6				

Recapture Tax

7 Recapture percentage (see instructions)	7				
8 Tentative recapture tax. Multiply line 3 by the percentage on line 7.	8				
9 Add all the amounts on line 8	9				
10 Enter the recapture tax from property for which there was an increase in nonqualified nonrecourse financing (attach separate computation)	10				
11 Add lines 9 and 10	11				
12 Portion of original credit (line 3) not used to offset tax in any year, plus any carryback and carryforward of credits you now can apply to the original credit year because you have freed up tax liability in the amount of the tax recaptured. Do not enter more than line 11—see instructions	12				
13 Total increase in tax. Subtract line 12 from line 11. Enter here and on the appropriate line of your tax return. See section 29(b)(4) if you claim the nonconventional source fuel credit. Electing large partnerships, see instructions.	13				

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Form 4255 to figure the increase in tax for the recapture of investment credit claimed.

Who Must Refigure the Investment Credit

Generally, you must refigure the investment credit and may have to recapture all or part of it if any of the following apply.

- You disposed of investment credit property before the end of 5 full years after the property was placed in service (recapture period).

- You changed the use of the property before the end of the recapture period so that it no longer qualifies as investment credit property.
- The business use of the property decreased before the end of the recapture period so that it no longer qualifies (in whole or in part) as investment credit property.
- Any building to which section 47(d) applies will no longer be a qualified rehabilitated building when placed in service.
- Any property to which section 48(a)(5) applies will no longer qualify as investment credit property when placed in service.
- Before the end of the recapture period, your proportionate interest was reduced by more than one-third in a partnership, S corporation, estate, or trust that allocated

the cost or other basis of property to you for which you claimed a credit.

- You returned leased property (on which you claimed a credit) to the lessor before the end of the recapture period.
- A net increase in the amount of nonqualified nonrecourse financing occurred for any property to which section 49(a)(1) applied. For more details, see the instructions for line 10.

Exceptions to recapture. Recapture of the investment credit does not apply to the following.

- A transfer because of the death of the taxpayer.
- A transfer between spouses or incident to divorce under section 1041. However, a later disposition by the transferee is subject to recapture to the same extent as if the transferor had disposed of the property at the later date.

Depreciation and Amortization
(Including Information on Listed Property)

2001

Attachment
 Sequence No. **67**

▶ See separate instructions. ▶ Attach this form to your return.

Name(s) shown on return	Business or activity to which this form relates	Identifying number
-------------------------	---	--------------------

Part I Election To Expense Certain Tangible Property Under Section 179
Note: If you have any "listed property," complete Part V before you complete Part I.

1 Maximum dollar limitation. If an enterprise zone business, see page 2 of the instructions	1	\$24,000																											
2 Total cost of section 179 property placed in service (see page 2 of the instructions)..	2																												
3 Threshold cost of section 179 property before reduction in limitation	3	\$200,000																											
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4																												
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5																												
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:45%;">(a) Description of property</th> <th style="width:20%;">(b) Cost (business use only)</th> <th style="width:35%;">(c) Elected cost</th> </tr> </thead> <tbody> <tr> <td>6</td> <td></td> <td style="background-color: #cccccc;"></td> </tr> <tr> <td>7 Listed property. Enter amount from line 27.</td> <td style="text-align:center;">7</td> <td style="background-color: #cccccc;"></td> </tr> <tr> <td>8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7</td> <td style="text-align:center;">8</td> <td></td> </tr> <tr> <td>9 Tentative deduction. Enter the smaller of line 5 or line 8</td> <td style="text-align:center;">9</td> <td></td> </tr> <tr> <td>10 Carryover of disallowed deduction from 2000 (see page 3 of the instructions).</td> <td style="text-align:center;">10</td> <td></td> </tr> <tr> <td>11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)</td> <td style="text-align:center;">11</td> <td></td> </tr> <tr> <td>12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11</td> <td style="text-align:center;">12</td> <td></td> </tr> <tr> <td>13 Carryover of disallowed deduction to 2002. Add lines 9 and 10, less line 12 ▶</td> <td style="text-align:center;">13</td> <td style="background-color: #cccccc;"></td> </tr> </tbody> </table>			(a) Description of property	(b) Cost (business use only)	(c) Elected cost	6			7 Listed property. Enter amount from line 27.	7		8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8		9 Tentative deduction. Enter the smaller of line 5 or line 8	9		10 Carryover of disallowed deduction from 2000 (see page 3 of the instructions).	10		11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12		13 Carryover of disallowed deduction to 2002. Add lines 9 and 10, less line 12 ▶	13	
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13 Carryover of disallowed deduction to 2002. Add lines 9 and 10, less line 12 ▶	13																												

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation for Assets Placed in Service Only During Your 2001 Tax Year (Do not include listed property.)

Section A—General Asset Account Election

14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See page 3 of the instructions ▶

Section B—General Depreciation System (GDS) (See page 3 of the instructions.)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Alternative Depreciation System (ADS) (See page 5 of the instructions.)

16a Class life						
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part III Other Depreciation (Do not include listed property.) (See page 5 of the instructions.)

17 GDS and ADS deductions for assets placed in service in tax years beginning before 2001	17	
18 Property subject to section 168(f)(1) election	18	
19 ACRS and other depreciation	19	

Part IV Summary (See page 6 of the instructions.)

20 Listed property. Enter amount from line 26.	20	
21 Total. Add deductions from line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	21	
22 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	22	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See page 7 of the instructions for limits for passenger automobiles.)

23a Do you have evidence to support the business/investment use claimed? **Yes** **No** **23b** If "Yes," is the evidence written? **Yes** **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
24 Property used more than 50% in a qualified business use (see page 6 of the instructions):									
		%							
		%							
		%							
25 Property used 50% or less in a qualified business use (see page 6 of the instructions):									
		%				S/L -			
		%				S/L -			
		%				S/L -			
26 Add amounts in column (h). Enter the total here and on line 20, page 1.							26		
27 Add amounts in column (i). Enter the total here and on line 7, page 1.								27	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
28 Total business/investment miles driven during the year (do not include commuting miles—see page 1 of the instructions)												
29 Total commuting miles driven during the year												
30 Total other personal (noncommuting) miles driven												
31 Total miles driven during the year. Add lines 28 through 30.												
32 Was the vehicle available for personal use during off-duty hours?												
33 Was the vehicle used primarily by a more than 5% owner or related person?												
34 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 8 of the instructions).

	Yes	No
35 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
36 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
37 Do you treat all use of vehicles by employees as personal use?		
38 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
39 Do you meet the requirements concerning qualified automobile demonstration use? (See page 8 of the instructions.)		

Note: If your answer to 35, 36, 37, 38, or 39 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
40 Amortization of costs that begins during your 2001 tax year (see page 8 of the instructions):					
41 Amortization of costs that began before your 2001 tax year.					41
42 Total. Add amounts in column (f). See page 9 of the instructions for where to report					42



Exclusion of Income for Bona Fide Residents of American Samoa

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.** ▶ **See instructions below and on back.**

Attachment
Sequence No. **68**

Name(s) shown on Form 1040

Your social security number

Part I General Information

- 1 Date bona fide residence began ▶ _____, and ended ▶ _____
- 2 Type of living quarters in American Samoa ▶

<input type="checkbox"/> Rented room	<input type="checkbox"/> Rented house or apartment
<input type="checkbox"/> Quarters furnished by employer	<input type="checkbox"/> Purchased home
- 3a Did any of your family live with you in American Samoa during any part of the tax year? Yes No
- b If "Yes," who and for what period? ▶ _____
- 4a Did you maintain any home(s) outside American Samoa? Yes No
- b If "Yes," show address of your home(s), whether it was rented, the name of each occupant, and his or her relationship to you. ▶ _____
- 5 Name and address of employer (state if self-employed) ▶ _____
- 6 Complete columns (a) through (d) below for days absent from American Samoa during the tax year.

(a) Date left	(b) Date returned	(c) Number of days absent	(d) Reason for absence

Part II Figure Your Exclusion. Include **only** income that qualifies for the exclusion. See instructions.

7 Wages, salaries, tips, etc.	7		
8 Taxable interest	8		
9 Ordinary dividends	9		
10 Business income	10		
11 Capital gain	11		
12 Rental real estate, royalties, etc.	12		
13 Farm income	13		
14 Other income. List type and amount ▶ _____	14		
15 Add lines 7 through 14. This is the amount you may exclude from your gross income this tax year ▶	15		

Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

If you qualify, use Form 4563 to figure the amount of income you may exclude from your gross income.

Who Qualifies

You qualify for the exclusion if you were a bona fide resident of American Samoa for the entire tax year. See **Bona Fide Residence Test** on this page.

TIP *In future years, bona fide residents of Guam and the Commonwealth of the Northern Mariana Islands (CNMI) may also qualify for the exclusion. They will not qualify, however, unless implementation agreements are in effect with the United States. At the time this form went to print, the CNMI had not*

entered into an implementation agreement. Also, the effective date of the agreement between the United States and Guam had not been determined.

Bona Fide Residence Test

To qualify under this test, you must be a bona fide resident of American Samoa for an uninterrupted period that includes a complete tax year (January 1–December 31 if you file a calendar year return).

No specific rule determines if you are a bona fide resident of American Samoa. At the time this form went to print, regulations defining the bona fide residence test under section 931 had not been published. The following factors may be considered:

- Intent,
- Establishment of a permanent home,
- Assimilation into the social, cultural, and economic environment, and

Casualties and Thefts

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

▶ Use a separate Form 4684 for each casualty or theft.

Identifying number

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

1 Description of properties (show type, location, and date acquired for each):

- Property **A**
- Property **B**
- Property **C**
- Property **D**

	Properties (Use a separate column for each property lost or damaged from the same casualty or theft.)			
	A	B	C	D
2 Cost or other basis of each property				
3 Insurance or other reimbursement (whether or not you filed a claim). See instructions Note: If line 2 is more than line 3, skip line 4.				
4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year				
5 Fair market value before casualty or theft				
6 Fair market value after casualty or theft				
7 Subtract line 6 from line 5				
8 Enter the smaller of line 2 or line 7				
9 Subtract line 3 from line 8. If zero or less, enter -0-				
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D				
11 Enter the smaller of line 10 or \$100				
12 Subtract line 11 from line 10 Caution: Use only one Form 4684 for lines 13 through 18.				
13 Add the amounts on line 12 of all Forms 4684				
14 Add the amounts from line 4 of all Forms 4684				
15 ● If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section. See instructions. ● If line 14 is less than line 13, enter -0- here and go to line 16. ● If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.				
16 If line 14 is less than line 13, enter the difference				
17 Enter 10% of your adjusted gross income from Form 1040, line 34. Estates and trusts, see instructions.				
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter result on Schedule A (Form 1040), line 19. Estates and trusts, enter on the "Other deductions" line of your tax return				

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

Identifying number

SECTION B—Business and Income-Producing Property

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

19 Description of properties (show type, location, and date acquired for each):

- Property A
Property B
Property C
Property D

Properties (Use a separate column for each property lost or damaged from the same casualty or theft.)

Table with columns A, B, C, D and rows 20-28 for property details including cost, insurance, gain, and loss.

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

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

Table for Casualty or Theft of Property Held One Year or Less, rows 29-32.

Casualty or Theft of Property Held More Than One Year

Table for Casualty or Theft of Property Held More Than One Year, rows 33-39.



Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

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

Name(s) shown on return _____ Identifying number _____

1 Enter the gross proceeds from sales or exchanges reported to you for 2001 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1**

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

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2						

3 Gain, if any, from Form 4684, line 39	3
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37	4
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5
6 Gain, if any, from line 32, from other than casualty or theft	6

7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: **7**

Partnerships (except electing large partnerships). Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 6. Skip lines 8, 9, 11, and 12 below.

S corporations. Report the gain or (loss) following the instructions for Form 1120S, Schedule K, lines 5 and 6. Skip lines 8, 9, 11, and 12 below, unless line 7 is a gain and the S corporation is subject to the capital gains tax.

All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years (see instructions)	8
9 Subtract line 8 from line 7. If zero or less, enter -0-. Also enter on the appropriate line as follows (see instructions): S corporations. Enter any gain from line 9 on Schedule D (Form 1120S), line 15, and skip lines 11 and 12 below. All others. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below, and enter the gain from line 9 as a long-term capital gain on Schedule D.	9

Part II Ordinary Gains and Losses

10 Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less):

11 Loss, if any, from line 7	11 ()
12 Gain, if any, from line 7 or amount from line 8, if applicable	12
13 Gain, if any, from line 31	13
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16
17 Recapture of section 179 expense deduction for partners and S corporation shareholders from property dispositions by partnerships and S corporations (see instructions)	17
18 Combine lines 10 through 17. Enter the gain or (loss) here and on the appropriate line as follows:	18
a For all except individual returns. Enter the gain or (loss) from line 18 on the return being filed.	
b For individual returns:	
(1) If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18b(1)." See instructions	18b(1)
(2) Redetermine the gain or (loss) on line 18 excluding the loss, if any, on line 18b(1). Enter here and on Form 1040, line 14	18b(2)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A					
B					
C					
D					
These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24			
25 If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a			
b	Enter the smaller of line 24 or 28a	28b			
29 If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b	Enter the smaller of line 24 or 29a (see instructions)	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(See instructions.)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33	
34	Recomputed depreciation. See instructions	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	



Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
 (Income not subject to self-employment tax)

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.** ▶ **See instructions on back.**

Name(s) shown on Form 1040

Your social security number	_____
Employer ID number (EIN), if any	_____

A Did you actively participate in the operation of this farm during 2001? See instructions Yes No

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

1 Income from production of livestock, produce, grains, and other crops		1	
2a Total cooperative distributions (Form(s) 1099-PATR) 2a _____ 2b Taxable amount		2b	
3a Agricultural program payments. See instructions 3a _____ 3b Taxable amount		3b	
4 Commodity Credit Corporation (CCC) loans. See instructions:			
a CCC loans reported under election		4a	
b CCC loans forfeited 4b _____ 4c Taxable amount		4c	
5 Crop insurance proceeds and certain disaster payments. See instructions:			
a Amount received in 2001 5a _____ 5b Taxable amount		5b	
c If election to defer to 2002 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2000		5d	
6 Other income, including Federal and state gasoline or fuel tax credit or refund. See instructions		6	
7 Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 41 ▶		7	

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

8 Car and truck expenses. See Schedule F instructions—also attach Form 4562 8			21 Pension and profit-sharing plans 21	
9 Chemicals 9			22 Rent or lease. See instructions:	
10 Conservation expenses (see instructions) 10			a Vehicles, machinery, and equipment 22a	
11 Custom hire (machine work) 11			b Other (land, animals, etc.) 22b	
12 Depreciation and section 179 expense deduction not claimed elsewhere 12			23 Repairs and maintenance 23	
13 Employee benefit programs other than on line 21. See Schedule F instructions 13			24 Seeds and plants purchased 24	
14 Feed purchased 14			25 Storage and warehousing 25	
15 Fertilizers and lime 15			26 Supplies purchased 26	
16 Freight and trucking 16			27 Taxes 27	
17 Gasoline, fuel, and oil 17			28 Utilities 28	
18 Insurance (other than health) 18			29 Veterinary, breeding, and medicine 29	
19 Interest:			30 Other expenses (specify):	
a Mortgage (paid to banks, etc.) 19a			a 30a	
b Other 19b			b 30b	
20 Labor hired (less employment credits). See Schedule F instructions 20			c 30c	
			d 30d	
			e 30e	
			f 30f	
			g 30g	
31 Total expenses. Add lines 8 through 30g ▶		31		
32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 39. If the result is a loss, you must go on to line 33		32		
33 If line 32 is a loss, you must check the box that describes your investment in this activity. See instructions		33a <input type="checkbox"/> All investment is at risk. 33b <input type="checkbox"/> Some investment is not at risk.		
You may need to complete Form 8582 to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 39		33c		

Investment Interest Expense Deduction

▶ Attach to your tax return.

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2001. See instructions	1		
2	Disallowed investment interest expense from 2000 Form 4952, line 7	2		
3	Total investment interest expense. Add lines 1 and 2	3		

Part II Net Investment Income

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

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2002. Subtract line 6 from line 3. If zero or less, enter -0-	7		
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	8		

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2001 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For additional information, see **Pub. 550**, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust and you claim a deduction for investment interest expense, you must complete Form 4952 and attach it to your tax return 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 investment expenses.
- You have no disallowed investment interest expense from 2000.

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

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

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness.

Investment interest expense is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on page 2).

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

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

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

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you **do not** materially participate and any rental activity. See the 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.

Department of the Treasury
Internal Revenue Service

▶ Attach to beneficiary's tax return.

2001
Attachment
Sequence No. **73**

▶ See instructions on back.

A Name(s) as shown on return		B Social security number
C Name and address of trust		D Employer identification number
E Type of trust (see instructions) <input type="checkbox"/> Domestic <input type="checkbox"/> Foreign	F Beneficiary's date of birth	G Enter number of trusts from which you received accumulation distributions in this tax year ▶

Part I Average Income and Determination of Computation Years

1 Amount of current distribution that is considered distributed in earlier tax years (from Schedule J (Form 1041), line 37, column (a))	1	
2 Distributions of income accumulated before you were born or reached age 21	2	
3 Subtract line 2 from line 1	3	
4 Taxes imposed on the trust on amounts from line 3 (from Schedule J (Form 1041), line 37, column (b))	4	
5 Total (add lines 3 and 4)	5	
6 Tax-exempt interest included on line 5 (from Schedule J (Form 1041), line 37, column (c))	6	
7 Taxable part of line 5 (subtract line 6 from line 5)	7	
8 Number of trust's earlier tax years in which amounts on line 7 are considered distributed	8	
9 Average annual amount considered distributed (divide line 3 by line 8)	9	
10 Multiply line 9 by .25	10	
11 Number of earlier tax years to be taken into account (see instructions)	11	
12 Average amount for recomputing tax (divide line 7 by line 11). Enter here and in each column on line 15	12	
13 Enter your taxable income before this distribution for the 5 immediately preceding tax years	(a) 2000	(b) 1999
	(c) 1998	(d) 1997
	(e) 1996	

Part II Tax Attributable to the Accumulation Distribution

		(a) -----	(b) -----	(c) -----
14 Enter the amounts from line 13, eliminating the highest and lowest taxable income years	14			
15 Enter amount from line 12 in each column	15			
16 Recomputed taxable income (add lines 14 and 15)	16			
17 Income tax on amounts on line 16	17			
18 Income tax before credits on line 14 income	18			
19 Additional tax before credits (subtract line 18 from line 17)	19			
20 Tax credit adjustment	20			
21 Subtract line 20 from line 19	21			
22 Alternative minimum tax adjustments	22			
23 Combine lines 21 and 22	23			
24 Add columns (a), (b), and (c), line 23	24			
25 Divide the line 24 amount by 3	25			
26 Multiply the amount on line 25 by the number of years on line 11	26			
27 Enter the amount from line 4	27			
28 Partial tax attributable to the accumulation distribution (subtract line 27 from 26) (If zero or less, enter -0-).	28			

Tax on Lump-Sum Distributions
 (From Qualified Plans of Participants Born Before 1936)

▶ Attach to Form 1040 or Form 1041.

Name of recipient of distribution

Identifying number

Part I Complete this part to see if you can use Form 4972

	Yes	No
1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," do not use this form	1	
2 Did you roll over any part of the distribution? If "Yes," do not use this form	2	
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before 1936?	3	
4 Were you (a) a plan participant who received this distribution, (b) born before 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 and 4, do not use this form.	4	
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this form for a 2001 distribution from your own plan	5a	
b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," do not use the form for this distribution	5b	

Part II Complete this part to choose the 20% capital gain election (see instructions)

6 Capital gain part from Form 1099-R, box 3	6	
7 Multiply line 6 by 20% (.20) ▶	7	
If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 40, or Form 1041, Schedule G, line 1b, whichever applies.		

Part III Complete this part to choose the 10-year tax option (see instructions)

8 Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a.	8	
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9	
10 Total taxable amount. Subtract line 9 from line 8	10	
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11	
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18	12	
13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000	13	
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-	14	
15 Multiply line 14 by 20% (.20)	15	
16 Minimum distribution allowance. Subtract line 15 from line 13	16	
17 Subtract line 16 from line 12	17	
18 Federal estate tax attributable to lump-sum distribution	18	
19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19	
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places).	20	
21 Multiply line 16 by the decimal on line 20	21	
22 Subtract line 21 from line 11	22	
23 Multiply line 19 by 10% (.10)	23	
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	
25 Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25	
26 Multiply line 22 by 10% (.10)	26	
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	
28 Multiply line 27 by ten (10)	28	
29 Subtract line 28 from line 25. (Multiple recipients, see instructions.) ▶	29	
30 Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 40, or Form 1041, Schedule G, line 1b, whichever applies ▶	30	

Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI)

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

For calendar year 2001, or other tax year beginning , 2001, and ending , 20

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)	Apt. no.	City, town or post office, state, commonwealth or territory, and ZIP code

Part I Income From Guam or the CNMI Reported on Form 1040

		Guam	CNMI	
1 Wages, salaries, tips, etc.	1			
2 Taxable interest	2			
3 Ordinary dividends	3			
4 Taxable refunds, credits, or offsets of state and local income taxes	4			
5 Alimony received	5			
6 Business income or (loss)	6			
7 Capital gain or (loss)	7			
8 Other gains or (losses)	8			
9 IRA distributions (taxable amount)	9			
10 Pensions and annuities (taxable amount)	10			
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11			
12 Farm income or (loss)	12			
13 Unemployment compensation	13			
14 Social security benefits (taxable amount)	14			
15 Other income. List type and amount ▶	15			
16 Total income. Add lines 1 through 15 ▶	16			

Part II Adjusted Gross Income From Guam or the CNMI Reported on Form 1040

17 IRA deduction	17			
18 Student loan interest deduction	18			
19 Archer MSA deduction	19			
20 Moving expenses	20			
21 One-half of self-employment tax	21			
22 Self-employed health insurance deduction	22			
23 Self-employed SEP, SIMPLE, and qualified plans	23			
24 Penalty on early withdrawal of savings	24			
25 Alimony paid	25			
26 Add lines 17 through 25	26			
27 Adjusted gross income. Subtract line 26 from line 16 ▶	27			

Part III Payments of Income Tax to Guam or the CNMI

28 Payments on estimated tax return filed with Guam or the CNMI	28			
29 Income tax withheld from your wages while employed by the U.S. Government as a civilian in Guam or the CNMI	29			
30 Income tax withheld from your wages while employed as a member of the U.S. Armed Forces in Guam or the CNMI	30			
31 Income tax withheld from your wages earned in Guam or the CNMI other than amounts on lines 28, 29, and 30	31			
32 Total payments. Add lines 28 through 31. ▶	32			

Instructions

Section references are to the Internal Revenue Code.

Purpose of form. This form provides information to the United States so the IRS can figure the individual income tax that is due to Guam or the CNMI.

Who must file. Use this form if **all three** of the following apply.

1. You file a U.S. tax return on Form 1040.
 2. You report adjusted gross income of \$50,000 or more.
 3. At least \$5,000 of the gross income on your return is from Guam or CNMI sources.
- These requirements apply whether you file a single or joint return.

(Continued on back)

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

Department of the Treasury
Internal Revenue Service

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

2001

Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see page 1 of the instructions.		Your social security number : : :
Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.
	City, town or post office, state, and ZIP code	If this is an amended return, check here <input type="checkbox"/>

If you **only** owe the 10% tax on early distributions and distribution code 1 is correctly shown on Form 1099-R, you may be able to report this tax directly on Form 1040, line 55, without filing Form 5329. See the instructions for Form 1040, line 55.

Part I Tax on Early Distributions

Complete this part if a taxable distribution was made from your qualified retirement plan, including an IRA, or modified endowment contract before you reached age 59½. If you received a Form 1099-R that incorrectly indicates an early distribution or you received a Roth IRA distribution, you also may have to complete this part. See page 1 of the instructions.

Note: You must include the taxable amount of the distribution on Form 1040, line 15b or 16b.

1 Early distributions included in gross income. For Roth IRA distributions, see page 2 of the instructions	1		
2 Early distributions not subject to additional tax. Enter the appropriate exception number from page 2 of the instructions: _____	2		
3 Amount subject to additional tax. Subtract line 2 from line 1	3		
4 Tax due. Enter 10% (.10) of line 3. Also include this amount on Form 1040, line 55	4		
Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see page 2).			

Part II Tax on Certain Taxable Distributions From Coverdell Education Savings Accounts (ESAs)

Complete this part if you had a taxable amount on Form 8606, line 30.

Note: You must include the taxable amount of the distribution on Form 1040, line 15b.

5 Taxable distributions from your Coverdell ESAs, from Form 8606, line 30	5		
6 Taxable distributions not subject to additional tax (see page 2)	6		
7 Amount subject to additional tax. Subtract line 6 from line 5	7		
8 Tax due. Enter 10% (.10) of line 7. Also include this amount on Form 1040, line 55	8		

Part III Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2001 than is allowable or you had an excess contribution on line 16 of your 2000 Form 5329.

9 Enter your excess contributions from line 16 of your 2000 Form 5329. If zero, go to line 15.	9		
10 If your traditional IRA contributions for 2001 are less than your maximum allowable contribution, see page 3. Otherwise, enter -0-	10		
11 Taxable 2001 distributions from your traditional IRAs	11		
12 2001 withdrawals of prior year excess contributions included on line 9 (see page 3)	12		
13 Add lines 10, 11, and 12	13		
14 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14		
15 Excess contributions for 2001 (see page 3). Do not include this amount on Form 1040, line 23	15		
16 Total excess contributions. Add lines 14 and 15	16		
17 Tax due. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2001 (including contributions for 2001 made in 2002). Also include this amount on Form 1040, line 55	17		

Part IV Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2001 than is allowable or you had an excess contribution on line 24 of your 2000 Form 5329.

18	Enter your excess contributions from line 24 of your 2000 Form 5329. If zero, go to line 23	18		
19	If your Roth IRA contributions for 2001 are less than your maximum allowable contribution, see page 3. Otherwise, enter -0-	19		
20	2001 distributions from your Roth IRAs (see page 3)	20		
21	Add lines 19 and 20	21		
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22		
23	Excess contributions for 2001 (see page 3)	23		
24	Total excess contributions. Add lines 22 and 23	24		
25	Tax due. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2001 (including contributions for 2001 made in 2002). Also include this amount on Form 1040, line 55	25		

Part V Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs in 2001 were more than is allowable or you had an excess contribution on line 32 of your 2000 Form 5329.

26	Enter the excess contributions from line 32 of your 2000 Form 5329. If zero, go to line 31	26		
27	If the contributions to your Coverdell ESAs in 2001 were less than the maximum allowable contribution, see page 3. Otherwise, enter -0-	27		
28	2001 distributions from your Coverdell ESAs, from Form 8606, line 28	28		
29	Add lines 27 and 28	29		
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30		
31	Excess contributions for 2001 (see page 3)	31		
32	Total excess contributions. Add lines 30 and 31	32		
33	Tax due. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2001. Also include this amount on Form 1040, line 55	33		

Part VI Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs in 2001 than is allowable or you had an excess contribution on line 40 of your 2000 Form 5329.

34	Enter the excess contributions from line 40 of your 2000 Form 5329. If zero, go to line 39	34		
35	If the contributions to your Archer MSAs for 2001 are less than the maximum allowable contribution, see page 4. Otherwise, enter -0-	35		
36	Taxable 2001 distributions from your Archer MSAs, from Form 8853, line 10	36		
37	Add lines 35 and 36	37		
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38		
39	Excess contributions for 2001 (see page 4). Do not include this amount on Form 1040, line 25	39		
40	Total excess contributions. Add lines 38 and 39	40		
41	Tax due. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2001. Also include this amount on Form 1040, line 55	41		

Part VII Tax on Excess Accumulation in Qualified Retirement Plans

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan, including an IRA.

42	Minimum required distribution (see page 4)	42		
43	Amount actually distributed to you	43		
44	Subtract line 43 from line 42. If zero or less, enter -0-	44		
45	Tax due. Enter 50% (.50) of line 44. Also include this amount on Form 1040, line 55	45		

Signature. Complete **only** if you are filing this form by itself and not with your tax return.

Please Sign Here	Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature		Date	
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code		EIN	
			Phone no. ()	



Information Return of U.S. Persons With Respect To Certain Foreign Corporations

(Rev. May 2001)

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning , 20 , and ending , 20

File In Duplicate
(see **When and Where To File** on page 1 of the instructions)

▶ See separate instructions.

Name of person filing this return	A Identifying number
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)	B Category of filer (See page 1 of the instructions. Check applicable box(es): 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/>
City or town, state, and ZIP code	C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period%
Filer's tax year beginning , 20 , and ending , 20	

D Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in the English language. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation	b Employer identification number, if any
	c Country under whose laws incorporated

d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency
--------------------------------	--------------------------------------	--	--------------------------------------	------------------------------

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, please show:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	

Schedule A Stock of the Foreign Corporation

Part I—All Classes of Stock

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period

Part II—Additional Information for Preferred Stock

(To be completed **only** by Category 1 filers for foreign personal holding companies)

(a) Description of each class of Preferred stock <i>(Note: This description should match the corresponding description entered in Part I, column (a).)</i>	(b) Par value in functional currency	(c) Rate of dividend	(d) Indicate whether the stock is cumulative or noncumulative

Schedule E **Income, War Profits, and Excess Profits Taxes Paid or Accrued** (See page 5 of instructions.)

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			
2				
3				
4				
5				
6				
7				
8	Total			▶

Schedule F **Balance Sheet**

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See page 5 of the instructions for an exception for DASTM corporations.

Assets			(a)	(b)
			Beginning of annual accounting period	End of annual accounting period
1	Cash	1		
2a	Trade notes and accounts receivable	2a		
b	Less allowance for bad debts	2b	()	()
3	Inventories	3		
4	Other current assets (attach schedule)	4		
5	Loans to stockholders and other related persons	5		
6	Investment in subsidiaries (attach schedule)	6		
7	Other investments (attach schedule)	7		
8a	Buildings and other depreciable assets	8a		
b	Less accumulated depreciation	8b	()	()
9a	Depletable assets	9a		
b	Less accumulated depletion	9b	()	()
10	Land (net of any amortization)	10		
11	Intangible assets:			
a	Goodwill	11a		
b	Organization costs	11b		
c	Patents, trademarks, and other intangible assets	11c		
d	Less accumulated amortization for lines 11a, b, and c	11d	()	()
12	Other assets (attach schedule)	12		
13	Total assets	13		
Liabilities and Stockholders' Equity				
14	Accounts payable	14		
15	Other current liabilities (attach schedule)	15		
16	Loans from stockholders and other related persons	16		
17	Other liabilities (attach schedule)	17		
18	Capital stock:			
a	Preferred stock	18a		
b	Common stock	18b		
19	Paid-in or capital surplus (attach reconciliation)	19		
20	Retained earnings	20		
21	Less cost of treasury stock	21	()	()
22	Total liabilities and stockholders' equity	22		

Schedule G Other Information

Yes No

- 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in a foreign partnership? Yes No
If "Yes," see page 5 of the instructions for required attachment.
- 2 During the tax year, did the foreign corporation own an interest in any trust? Yes No
- 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3? Yes No
If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each entity.

Schedule H Current Earnings and Profits (See page 5 of the instructions.)

Important: Enter the amounts on lines 1 through 5c in functional currency.

1 Current year net income or (loss) per foreign books of account		1		
2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions		
	a Capital gains or losses			
	b Depreciation and amortization			
	c Depletion			
	d Investment or incentive allowance			
	e Charges to statutory reserves			
	f Inventory adjustments			
	g Taxes			
h Other (attach schedule)				
3 Total net additions				
4 Total net subtractions				
5a Current earnings and profits (line 1 plus line 3 minus line 4)		5a		
b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)		5b		
c Combine lines 5a and 5b		5c		
d Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions). Enter exchange rate used for line 5d ▶		5d		

Schedule I Summary of Shareholder's Income From Foreign Corporation (See page 6 of instructions.)

1 Subpart F income (line 40b, Worksheet A in the instructions)		1	
2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions).		2	
3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)		3	
4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)		4	
5 Factoring income		5	
6 Total of lines 1 through 5. Enter here and on your income tax return. See page 6 of instructions		6	
7 Dividends received (translated at spot rate on payment date under section 989(b)(1)).		7	
8 Exchange gain or (loss) on a distribution of previously taxed income		8	

Yes No

- Was any income of the foreign corporation blocked? Yes No
 - Did any such income become unblocked during the tax year (see section 964(b))? Yes No
- If the answer to either question is "Yes," attach an explanation.



**SCHEDULE J
(Form 5471)**

(Rev. May 2001)
Department of the Treasury
Internal Revenue Service

**Accumulated Earnings and Profits (E&P)
of Controlled Foreign Corporation**

OMB No. 1545-0704

▶ Attach to Form 5471. See Instructions for Form 5471.

Name of person filing Form 5471

Identifying number

Name of foreign corporation

Important. Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)			(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
			(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	(iii) Subpart F Income	
1 Balance at beginning of year						
2a Current year E&P						
b Current year deficit in E&P						
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a, minus line 2b)						
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year						
5a Actual distributions or reclassifications of previously taxed E&P						
b Actual distributions of nonpreviously taxed E&P						
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)						
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)						
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)						

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 5-2001)



**SCHEDULE M
(Form 5471)**

(Rev. May 2001)
Department of the Treasury
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

OMB No. 1545-0704

▶ **Attach to Form 5471. See Instructions for Form 5471.**

Name of person filing Form 5471	Identifying number
---------------------------------	--------------------

Name of foreign corporation

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See page 12 of the instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of property rights (patents, trademarks, etc.) . .					
3 Compensation received for technical, managerial, engineering, construction, or like services . .					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income) . .					
7 Interest received					
8 Premiums received for insurance or reinsurance					
9 Add lines 1 through 8					
10 Purchases of stock in trade (inventory)					
11 Purchases of tangible property other than stock in trade . .					
12 Purchases of property rights (patents, trademarks, etc.) . .					
13 Compensation paid for technical, managerial, engineering, construction, or like services .					
14 Commissions paid					
15 Rents, royalties, and license fees paid					
16 Dividends paid					
17 Interest paid					
18 Add lines 10 through 17 . .					
19 Amounts borrowed (enter the maximum loan balance during the year) — see instructions .					
20 Amounts loaned (enter the maximum loan balance during the year) — see instructions .					



**SCHEDULE N
(Form 5471)**
(Rev. May 2001)

Department of the Treasury
Internal Revenue Service

**Return of Officers, Directors, and 10% or More
Shareholders of a Foreign Personal Holding Company**

OMB No. 1545-0704

▶ **Attach to Form 5471. See Instructions for Form 5471.**

Name of person filing Form 5471	Identifying number
---------------------------------	--------------------

Name of foreign corporation

Important: All amounts must be stated in U.S. dollars translated from functional currency. See page 12 of the instructions for the relevant exchange rate.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

Part I Shareholder Information

Section A—Outstanding Securities Convertible Into Stock of the Corporation or Options Granted by the Corporation

Description of securities (attach a complete, detailed statement of conversion privileges)	Interest rate (%)	Face value	
		Beginning of year	End of year

Section B—List of Holders of Convertible Securities or Options Granted by the Corporation

Name and address of each holder of convertible securities or options (designate nonresident aliens)	Class of securities	Securities held				Explanation and date of any change in holdings of securities during the year
		Beginning of year		End of year		
		Number	Face value	Number	Face value	

Part II Income Information

Section A—Undistributed Foreign Personal Holding Company Income

1 Gross income as defined in section 555 (attach schedule)	1	
2 Deductions allowable under section 161 (attach schedule)	2	
3 Taxable income or (loss) (subtract line 2 from line 1)	3	
4 Adjustments to taxable income or (loss) (see page 12 of instructions):		
a Taxes (see instructions)	4a	
b Charitable contributions	4b	
c Special deductions disallowed	4c	
d Net operating loss	4d	
e Expenses and depreciation applicable to property of the taxpayer	4e	
f Taxes and contributions to pension trusts	4f	
g Total adjustments (combine lines 4a through 4f)	4g	
5 Combine line 3 and line 4g	5	
6 Deduction for dividends paid during tax year. Enter the amount from Section B, line 12, below	6	
7 Subtract line 6 from line 5	7	
8 Deduction allowed under section 563(c) for dividends paid after close of tax year (see instructions). Attach designation required by Rev. Proc. 90-26, 1990-1 C.B. 512	8	
9 Undistributed foreign personal holding company income (subtract line 8 from line 7)	9	

Section B—Deduction for Dividends Paid During Tax Year (see instructions)

10 Taxable dividends paid during tax year:	Date paid		Amount
	a Cash	10a	
	b Property other than cash or the corporation's own securities (indicate nature of property)	10b	
c Obligations of the corporation (bonds, notes, scrip, etc.)	10c		
11 Consent dividends (attach schedule)	11		
12 Deduction for dividends paid during tax year (add lines 10a through 11). Enter here and on line 6 above	12		



**SCHEDULE O
(Form 5471)**

(Rev. May 2001)

Department of the Treasury
Internal Revenue Service

**Organization or Reorganization of Foreign
Corporation, and Acquisitions and
Dispositions of its Stock**

OMB No. 1545-0704

▶ **Attach to Form 5471. See Instructions for Form 5471.**

Name of person filing Form 5471

Identifying number

Name of foreign corporation

Important: Complete a *separate* Schedule O for each foreign corporation for which information must be reported.

Part I To Be Completed by U.S. Officers and Directors

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition

Part II To Be Completed by U.S. Shareholders

Note: If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.

Section A—General Shareholder Information

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	

Section B—U.S. Persons Who Are Officers or Directors of the Foreign Corporation

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es)	
			Officer	Director

Section C—Acquisition of Stock

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired

Section D—Disposition of Stock

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively

(f) Amount received	(g) Name and address of person to whom disposition of stock was made

Section E—Organization or Reorganization of Foreign Corporation

(a) Name and address of transferor	(b) Identifying number (if any)	(c) Date of transfer

(d) Assets transferred to foreign corporation			(e) Description of assets transferred by, or notes or securities issued by, foreign corporation
(1) Description of assets	(2) Fair market value	(3) Adjusted basis (if transferor was U.S. person)	

Section F—Additional Information

(a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits).

(b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ►

(c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see page 13 of the instructions for an example).



International Boycott Report

For tax year beginning _____, _____,
and ending _____, _____.

▶ **Controlled groups, see Specific Instructions.**

Name _____ Identifying number _____

Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.) _____

City or town, state, and ZIP code _____

Address of service center where your tax return is filed _____

Type of filer (check one):

- Individual
- Partnership
- Corporation
- Trust
- Estate
- Other

1 Individuals—Enter adjusted gross income from your tax return (see page 2 of instructions)

2 Partnerships and corporations:

- a Partnerships—Enter each partner’s name and identifying number.
- b Corporations—Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.

If you list any corporations below or if you attach Form 851, you must designate a “common taxable year.” Enter on line 4b the name and employer identification number of the corporation whose taxable year is designated.

Name	Identifying number

If more space is needed, attach additional sheets and check this box

Code	Description

- c Enter principal business activity code and description (see instructions)
- d IC-DISCs—Enter principal product or service code and description (see instructions)

3 Partnerships—Each partnership filing Form 5713 must give the following information:

- a Partnership’s total assets (see instructions)
- b Partnership’s ordinary income (see instructions)

4 Corporations—Each corporation filing Form 5713 must give the following information:

- a Type of form filed (Form 1120, 1120-F, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.)
- b Common taxable year election (see page 3 of instructions)
 - (1) Name of corporation ▶ _____
 - (2) Employer identification number
 - (3) Common taxable year beginning _____, _____, and ending _____, _____
- c Corporations filing this form enter:
 - (1) Total assets (see instructions)
 - (2) Taxable income before net operating loss and special deductions (see instructions)

5 Estates or trusts—Enter total income (Form 1041, page 1)

6 Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):

- a Foreign tax credit
- b Deferral of earnings of controlled foreign corporations
- c Deferral of IC-DISC income
- d Exempt FSC income

**Please
Sign
Here**

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature _____ Date _____ Title _____

9 Nonlisted countries boycotting Israel—Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

If "Yes," enter the country, identifying number of person having operations, the principal business activity code, a description of the principal business activity, and if you are an IC-DISC, enter the product code. If more space is needed, attach additional sheets using the exact format and check this box

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

10 Boycotts other than the boycott of Israel—Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

If "Yes," enter the country, identifying number of person having operations, the principal business activity code, a description of the principal business activity, and if you are an IC-DISC, enter the product code. If more space is needed, attach additional sheets using the exact format and check this box

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

11 Were you requested to participate in or cooperate with an international boycott?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

If "Yes," attach a copy (in English) of any and all such requests received during your tax year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests. (See page 4 of instructions.)

12 Did you participate in or cooperate with an international boycott?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

If "Yes," attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See page 4 of instructions.)

Note: If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A and C or B and C (Form 5713).

Part II Requests for and Acts of Participation in or Cooperation With an International Boycott

Requests		Agreements	
Yes	No	Yes	No

13a Did you receive requests to enter into, or did you enter into, any agreement (see page 4 of instructions):

- (1) As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to—
 - (a) Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country?
 - (b) Refrain from doing business with any United States person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country?
 - (c) Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion?
 - (d) Refrain from employing individuals of a particular nationality, race, or religion?
- (2) As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott?

b Requests and agreements—If the answer to any part of 13a is “Yes,” indicate below the country, the identifying number of the person receiving the request or having the agreement, principal business activity code, description of the principal business activity, the number and the number code indicating the type of participation or cooperation requested or agreed to. Also, if you are an IC-DISC, enter the product code in column (5). (See page 4 of instructions.) If more space is needed, attach additional sheets using the exact format and check this box.

Name of country (1)	Identifying number of person receiving the request or having the agreement (2)	Principal business activity		IC-DISCs only—Enter product code (5)	Type of cooperation or participation			
		Code (3)	Description (4)		Number of requests		Number of agreements	
					Total (6)	Code (7)	Total (8)	Code (9)
a								
b								
c								
d								
e								
f								
g								
h								
i								
j								
k								
l								
m								
n								
o								
p								



**SCHEDULE A
(Form 5713)**

(Rev. October 1999)
Department of the Treasury
Internal Revenue Service

**International
Boycott Factor (Section 999(c)(1))**

Complete only if you are **not** computing a loss of tax benefits using the specifically attributable taxes and income method on Schedule B (Form 5713)
▶ **Attach to Form 5713.** ▶ **See instructions on page 2.**

OMB No. 1545-0216

Name	Identifying number
------	--------------------

Name of country being boycotted (check one): Israel Other (identify) ▶

Important: If you are involved in more than one boycott, use a separate Schedule A for each boycott and attach to Form 5713.

Name of country (1)	Purchases, sales, and payroll attributable to boycotting operations, by operation		
	Boycott purchases (2)	Boycott sales (3)	Boycott payroll (4)
a			
b			
c			
d			
e			
f			
g			
h			
i			
j			
k			
l			
m			
n			
o			
Total			

1 Numerator of boycott factor (add totals of columns (2), (3), and (4))	
2 Denominator of boycott factor:	
a Total purchases from countries other than United States	
b Total sales to or from countries other than United States	
c Total payroll paid or accrued for services performed in countries other than United States	
d Total of lines 2a, b, and c	
3 International boycott factor (divide line 1 by line 2d). Enter here and on Schedule C (Form 5713) (see instructions) ▶	

**SCHEDULE B
(Form 5713)**

(Rev. October 1999)

Department of the Treasury
Internal Revenue Service

**Specifically Attributable Taxes
and Income (Section 999(c)(2))**

Complete only if you are **not** computing a loss of tax benefits
using the international boycott factor on Schedule A (Form 5713).

OMB No. 1545-0216

▶ **Attach to Form 5713.** ▶ **See instructions on page 2.**

Name	Identifying number
------	--------------------

Name of country being boycotted . . . Israel Other (identify) ▶

Important: If you are involved in more than one international boycott, use a separate Schedule B (Form 5713) to compute the specifically attributable taxes and income for each boycott.

Specifically Attributable Taxes and Income by Operation (Use a separate line for each operation.)

Name of country	Principal business activity		Foreign tax credit	Subpart F income	IC-DISC income	FSC income
(1)	Code (2)	Description (3)	Foreign taxes attributable to boycott operations (4)	Prorated share of international boycott income (5)	Taxable income attributable to boycott operations (6)	Taxable income attributable to boycott operations (7)
a						
b						
c						
d						
e						
f						
g						
h						
i						
j						
k						
l						
m						
n						
o Total ▶						

**SCHEDULE C
(Form 5713)**

(Rev. October 1999)
Department of the Treasury
Internal Revenue Service

Tax Effect of the International Boycott Provisions

▶ Attach to Form 5713.

▶ See instructions on page 2.

OMB No. 1545-0216

▶ For Paperwork Reduction Act Notice, see page 1 of Instructions for Form 5713.

Name _____ Identifying number _____

- 1 Method used to compute loss of tax benefits (check one):
 - a International boycott factor from Schedule A (Form 5713). See items 2a, 3a, 4a, and 5a below ▶
 - b Identification of specifically attributable taxes and income from Schedule B (Form 5713). See items 2b, 3b, 4b, and 5b below ▶

2 Reduction of foreign tax credit (section 908(a)):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to foreign tax credit question on line 7d, Form 5713—

(1) Foreign tax credit before adjustment from Form 1116 or 1118. (See instructions.)

(2) International boycott factor from Schedule A (Form 5713), line 3

(3) Reduction of foreign tax credit. Multiply line 2a(1) by line 2a(2). Enter here and on Form 1116 or 1118. (See instructions.)

(4) Adjusted foreign tax credit. Subtract line 2a(3) from line 2a(1)

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to foreign tax credit question on line 7d, Form 5713. Enter the amount from line o, column (4), Schedule B (Form 5713).

Enter the appropriate part of this amount on Form 1116 or 1118. (See instructions.)

3 Denial of deferral under subpart F (section 952(a)(3)):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to controlled foreign corporation question on line 7b, Form 5713—

(1) Prorated share of total income of controlled foreign corporations (See instructions.)

(2) Prorated share of income attributable to earnings and profits of controlled foreign corporations included in income under sections 951(a)(1)(A)(ii), 951(a)(1)(A)(iii), 951(a)(1)(B), 952(a)(1), 952(a)(2), 952(a)(4), 952(a)(5), and 952(b)

(3) Subtract line 3a(2) from line 3a(1)

(4) International boycott factor from Schedule A (Form 5713), line 3

(5) Prorated share of subpart F international boycott income. Multiply line 3a(3) by line 3a(4). Enter here and on Worksheet A of the Form 5471 instructions. (See instructions.)

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to controlled foreign corporation question on line 7b, Form 5713. Enter the amount from line o, column (5), Schedule B (Form 5713) here and on Worksheet A of the Form 5471 instructions. (See instructions.)

4 Denial of IC-DISC benefits (section 995(b)(1)(F)(iii)):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to IC-DISC question on line 7c, Form 5713—

(1) Prorated share of section 995(b)(1)(F)(i) amount. (See instructions.)

(2) International boycott factor from Schedule A (Form 5713), line 3

(3) Prorated share of IC-DISC international boycott income. Multiply line 4a(1) by line 4a(2). Enter this amount here and on Form 1120-IC-DISC. (See instructions.)

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to IC-DISC question on line 7c, Form 5713. Enter the amount from line o, column (6), Schedule B (Form 5713) here and on Form 1120-IC-DISC. (See instructions.)

5 Denial of exemption of foreign trade income (section 927(e)(2)):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to FSC question on line 7i, Form 5713.

(1) Add amounts from columns (a) and (b), line 10, Schedule B (Form 1120-FSC)

(2) International boycott factor from Schedule A (Form 5713), line 3

(3) Exempt foreign trade income of an FSC attributable to international boycott operations. Multiply line 5a(1) by line 5a(2). Enter here and on Form 1120-FSC. (See instructions.)

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7i, Form 5713. Enter the amount from line o, column (7), Schedule B (Form 5713) here and on Form 1120-FSC. (See instructions.)

Name(s) shown on return

Identifying number

Part I Current Year Credit (Members of a controlled group, see instructions.)

1	Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group and began work for you before January 1, 2002, and:														
a	Worked at least 120 hours but fewer than 400 hours \$ _____ × 25% (.25)			1a											
b	Worked at least 400 hours \$ _____ × 40% (.40)			1b											
2	Current year credit. Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages			2											
3	Work opportunity credits from pass-through entities	<table border="1" style="font-size: small;"> <tr> <td style="width: 20%;">If you are a—</td> <td style="width: 80%;">Then enter total of current year work opportunity credit(s) from—</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), lines 12c, 12d, or 13</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), line 14</td> </tr> <tr> <td>d Patron</td> <td>Written statement from cooperative</td> </tr> </table>	If you are a—	Then enter total of current year work opportunity credit(s) from—	a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.	b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13	c Beneficiary	Schedule K-1 (Form 1041), line 14	d Patron	Written statement from cooperative			3
If you are a—	Then enter total of current year work opportunity credit(s) from—														
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.														
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13														
c Beneficiary	Schedule K-1 (Form 1041), line 14														
d Patron	Written statement from cooperative														
4	Total current year work opportunity credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)			4											

Part II Tax Liability Limit (See **Who Must File Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits:			
	<ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 40 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 			5
6	Alternative minimum tax:			
	<ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 28 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39 			6
7	Add lines 5 and 6.			7
8a	Foreign tax credit	8a		
b	Credit for child and dependent care expenses (Form 2441, line 9)	8b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	8c		
d	Education credits (Form 8863, line 18).	8d		
e	Rate reduction credit (Form 1040, line 47)	8e		
f	Child tax credit (Form 1040, line 48)	8f		
g	Mortgage interest credit (Form 8396, line 11)	8g		
h	Adoption credit (Form 8839, line 14)	8h		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i		
j	Possessions tax credit (Form 5735, line 17 or 27)	8j		
k	Credit for fuel from a nonconventional source	8k		
l	Qualified electric vehicle credit (Form 8834, line 20)	8l		
m	Add lines 8a through 8l.			8m
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14.			9
10	Tentative minimum tax (see instructions)	10		
11	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	11		
12	Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)	12		
13	Enter the greater of line 10 or line 12			13
14	Subtract line 13 from line 9. If zero or less, enter -0-			14
15	Work opportunity credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 50; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return			15

Name(s) shown on return

Identifying number

Description of activity (See page 2 of the instructions.)

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts. See instructions.

1	Ordinary income (loss) from the activity. See page 2 of the instructions	1		
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:			
a	Schedule D	2a		
b	Form 4797	2b		
c	Other form or schedule	2c		
3	Other income or gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3		
4	Other deductions or losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 3.	4	()
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5		

Part II Simplified Computation of Amount At Risk. See instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6		
7	Increases for the tax year. See page 4 of the instructions	7		
8	Add lines 6 and 7	8		
9	Decreases for the tax year. See page 4 of the instructions	9		
10a	Subtract line 9 from line 8 ▶ 10a			
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b		

Part III Detailed Computation of Amount At Risk
(If you completed Part III of Form 6198 for 2000, see page 4 of the instructions.)

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11		
12	Increases at effective date	12		
13	Add lines 11 and 12	13		
14	Decreases at effective date	14		
15	Amount at risk (check box that applies):			
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15		
b	<input type="checkbox"/> From 2000 Form 6198, line 19b. Do not enter the amount from line 10b of the 2000 form.			
16	Increases since (check box that applies):			
a	<input type="checkbox"/> Effective date	16		
b	<input type="checkbox"/> The end of your 2000 tax year			
17	Add lines 15 and 16	17		
18	Decreases since (check box that applies):			
a	<input type="checkbox"/> Effective date	18		
b	<input type="checkbox"/> The end of your 2000 tax year			
19a	Subtract line 18 from line 17 ▶ 19a			
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b		

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20		
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover.	21	()

Note: If the loss is from a passive activity, see **Form 8582**, *Passive Activity Loss Limitations*, or **Form 8810**, *Corporate Passive Activity Loss and Credit Limitations*, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.



Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on Form 1040

Your social security number

Part I Alternative Minimum Taxable Income

1	If you itemized deductions on Schedule A (Form 1040), go to line 2. Otherwise, enter your standard deduction from Form 1040, line 36, here and go to line 6	1		
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2½% of Form 1040, line 34	2		
3	Taxes. Enter the amount from Schedule A (Form 1040), line 9	3		
4	Certain interest on a home mortgage not used to buy, build, or improve your home	4		
5	Miscellaneous itemized deductions. Enter the amount from Schedule A (Form 1040), line 26	5		
6	Refund of taxes. Enter any tax refund from Form 1040, line 10 or line 21	6	()
7	Investment interest. Enter difference between regular tax and AMT deduction	7		
8	Post-1986 depreciation. Enter difference between regular tax and AMT depreciation	8		
9	Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss	9		
10	Incentive stock options. Enter excess of AMT income over regular tax income	10		
11	Passive activities. Enter difference between AMT and regular tax income or loss	11		
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 9	12		
13	Tax-exempt interest income from private activity bonds issued after August 7, 1986	13		
14	Other. Enter the amount, if any, for each item below and enter the total on line 14.	14		
a	Circulation expenditures		i	Mining costs
b	Depletion		j	Patron's adjustment
c	Depreciation (pre-1987)		k	Pollution control facilities
d	Installment sales		l	Research and experimental
e	Intangible drilling costs		m	Section 1202 exclusion
f	Large partnerships		n	Tax shelter farm activities
g	Long-term contracts		o	Related adjustments
h	Loss limitations			
15	Total adjustments and preferences. Combine lines 1 through 14		15	
16	Enter the amount from Form 1040, line 37. If less than zero, enter as a (loss)	16		
17	Enter as a positive amount any net operating loss deduction from Form 1040, line 21	17		
18	If Form 1040, line 34, is over \$132,950 (over \$66,475 if married filing separately) and you itemized deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A (Form 1040), line 28	18	()
19	Combine lines 15 through 18	19		
20	Alternative tax net operating loss deduction (see page 6 of the instructions)	20		
21	Alternative minimum taxable income. Subtract line 20 from line 19. (If married filing separately and line 21 is more than \$173,000, see page 7 of the instructions.)	21		

Part II Alternative Minimum Tax

22	Exemption amount. (If this form is for a child under age 14, see page 7 of the instructions.)	22		
	IF your filing status is . . .		AND line 21 is not over . . .	THEN enter on line 22 . . .
	Single or head of household		\$112,500	\$35,750
	Married filing jointly or qualifying widow(er)		150,000	49,000
	Married filing separately	75,000	24,500	
	If line 21 is over the amount shown above for your filing status, see page 7 of the instructions.			
23	Subtract line 22 from line 21. If zero or less, enter -0- here and on lines 26 and 28 and stop here	23		
24	Go to Part III of Form 6251 to figure line 24 if you reported capital gain distributions directly on Form 1040, line 13, or you had a gain on both lines 16 and 17 of Schedule D (Form 1040) (as refigured for the AMT, if necessary). All others: If line 23 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise, multiply line 23 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	24		
25	Alternative minimum tax foreign tax credit (see page 7 of the instructions)	25		
26	Tentative minimum tax. Subtract line 25 from line 24	26		
27	Enter your tax from Form 1040, line 40 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 43)	27		
28	Alternative minimum tax. Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 41	28		

Part III Line 24 Computation Using Maximum Capital Gains Rates

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

29	Enter the amount from Form 6251, line 23				29		
30	Enter the amount from Schedule D (Form 1040), line 23, or line 9 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions)	30					
31	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	31					
32	Add lines 30 and 31	32					
33	Enter the amount from Schedule D (Form 1040), line 23, or line 4 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions)	33					
34	Enter the smaller of line 32 or line 33				34		
35	Subtract line 34 from line 29. If zero or less, enter -0-				35		
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				36		
37	Enter the amount from Schedule D (Form 1040), line 28, or line 16 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax) (see page 8 of the instructions)	37					
38	Enter the smallest of line 29, line 30, or line 37. If zero, go to line 44	38					
39	Enter your qualified 5-year gain, if any, from Schedule D (Form 1040), line 29 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	39					
40	Enter the smaller of line 38 or line 39	40					
41	Multiply line 40 by 8% (.08)				41		
42	Subtract line 40 from line 38	42					
43	Multiply line 42 by 10% (.10)				43		
44	Enter the smaller of line 29 or line 30	44					
45	Enter the amount from line 38	45					
46	Subtract line 45 from line 44	46					
47	Multiply line 46 by 20% (.20)				47		
If line 31 is zero or blank, skip lines 48 through 51 and go to line 52. Otherwise, go to line 48.							
48	Enter the amount from line 29	48					
49	Add lines 35, 38, and 46	49					
50	Subtract line 49 from line 48	50					
51	Multiply line 50 by 25% (.25)				51		
52	Add lines 36, 41, 43, 47, and 51				52		
53	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				53		
54	Enter the smaller of line 52 or line 53 here and on line 24				54		



Installment Sale Income

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**
▶ **Use a separate form for each sale or other disposition of property on the installment method.**

2001
Attachment
Sequence No. **79**

Name(s) shown on return

Identifying number

- 1** Description of property ▶
- 2a** Date acquired (month, day, year) ▶ / / **b** Date sold (month, day, year) ▶ / /
- 3** Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 Yes No
- 4** Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale Yes No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

5 Selling price including mortgages and other debts. Do not include interest whether stated or unstated			5	
6 Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6			
7 Subtract line 6 from line 5	7			
8 Cost or other basis of property sold	8			
9 Depreciation allowed or allowable	9			
10 Adjusted basis. Subtract line 9 from line 8	10			
11 Commissions and other expenses of sale	11			
12 Income recapture from Form 4797, Part III (see instructions)	12			
13 Add lines 10, 11, and 12			13	
14 Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)			14	
15 If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-			15	
16 Gross profit. Subtract line 15 from line 14			16	
17 Subtract line 13 from line 6. If zero or less, enter -0-			17	
18 Contract price. Add line 7 and line 17			18	

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19 Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions			19	
20 If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	
21 Payments received during year (see instructions). Do not include interest, whether stated or unstated			21	
22 Add lines 20 and 21			22	
23 Payments received in prior years (see instructions). Do not include interest, whether stated or unstated	23			
24 Installment sale income. Multiply line 22 by line 19			24	
25 Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	
26 Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	

Part III Related Party Installment Sale Income. **Do not** complete if you received the final payment this tax year.

- 27** Name, address, and taxpayer identifying number of related party
- 28** Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . Yes No
- 29** If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
- a** The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ▶ / /
- b** The first disposition was a sale or exchange of stock to the issuing corporation.
- c** The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- d** The second disposition occurred after the death of the original seller or buyer.
- e** It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
- | | | | | |
|--|--|--|-----------|--|
| 30 Selling price of property sold by related party | | | 30 | |
| 31 Enter contract price from line 18 for year of first sale | | | 31 | |
| 32 Enter the smaller of line 30 or line 31 | | | 32 | |
| 33 Total payments received by the end of your 2001 tax year (see instructions) | | | 33 | |
| 34 Subtract line 33 from line 32. If zero or less, enter -0- | | | 34 | |
| 35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale | | | 35 | |
| 36 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) | | | 36 | |
| 37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions) | | | 37 | |

Credit for Alcohol Used as Fuel

Department of the Treasury
Internal Revenue Service

▶ Attach to your return.

Attachment
Sequence No. **83**

Name(s) shown on return		Identifying number		
Type of Alcohol Fuel	(a) Number of Gallons Sold or Used	(b) Rate *	(c) Column (a) x Column (b)	
1 Qualified ethanol fuel production (in gallons)	1	.10		
2 Straight alcohol and alcohol mixtures:				
a 190 proof or greater (in gallons)	2a	.53		
b Less than 190 proof but at least 150 proof (in gallons)	2b	.3926		
3 Add lines 1, 2a, and 2b in both columns	3			
4 Other fuels blended with the alcohol on lines 2a and 2b	4			
5a Total gallons of fuel. Add lines 3 and 4 (column (a)).	5a			
b Total gallons containing less than 5.7% of 190-proof alcohol or that are exempt from excise taxes (see instructions)	5b			
6 Subtract line 5b from line 5a	6			
7 Break down line 6 into the number of gallons of:				
a Aviation fuel for use in noncommercial aviation containing at least 10% alcohol	7a	.133		
b Gasohol (and other fuels) containing less than 85% alcohol (see instructions)	7b	(see instructions)		
c Special motor fuel containing 85% or more alcohol (see instructions)	7c	.0535		
8 Add lines 7a through 7c, column (c)			8	
9 Current year credit less excise tax benefit. Subtract line 8 from line 3. Include this amount in your income for 2001			9	
10 Alcohol fuel credit(s) from a partnership, S corporation, estate, or trust (see instructions)			10	
11 Total current year credit for alcohol used as fuel. Add lines 9 and 10			11	

*Only the rate for ethanol is shown. See instructions for lines 2 and 7 for rates for alcohol other than ethanol.

See **Who Must File Form 3800** to find out if you complete the lines below or file Form 3800.

12 Regular tax before credits:				
• Individuals. Enter the amount from Form 1040, line 40			12	
• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return				
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return				
13 Alternative minimum tax (see instructions)			13	
14 Add lines 12 and 13			14	
15a Foreign tax credit	15a		15m	
b Credit for child and dependent care expenses (Form 2441, line 9)	15b			
c Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	15c			
d Education credits (Form 8863, line 18)	15d			
e Rate reduction credit (Form 1040, line 47)	15e			
f Child tax credit (Form 1040, line 48)	15f			
g Mortgage interest credit (Form 8396, line 11)	15g			
h Adoption credit (Form 8839, line 14)	15h			
i District of Columbia first-time homebuyer credit (Form 8859, line 11)	15i			
j Possessions tax credit (Form 5735, line 17 or 27)	15j			
k Credit for fuel from a nonconventional source	15k			
l Qualified electric vehicle credit (Form 8834, line 20)	15l			
m Add lines 15a through 15l				
16 Net income tax. Subtract line 15m from line 14. If zero, skip lines 17 through 20 and enter -0- on line 21			16	
17 Tentative minimum tax (see instructions)	17		20	
18 Net regular tax. Subtract line 15m from line 12. If zero or less, enter -0-	18			
19 Enter 25% (.25) of the excess, if any, of line 18 over \$25,000 (see instructions)	19			
20 Enter the greater of line 17 or line 19				
21 Subtract line 20 from line 16. If zero or less, enter -0-			21	
22 Credit for alcohol used as fuel allowed for the current year. Enter the smaller of line 11 or line 21 here and on Form 1040, line 50; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return			22	

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.
▶ Attach to your return.

2001
Attachment
Sequence No. **81**

Name(s) shown on return

Identifying number

Part I Current Year Credit (Members of controlled groups or businesses under common control, see instructions.)

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected the alternative incremental credit.

1	Basic research payments paid or incurred to qualified organizations (see instructions)	1		
2	Qualified organization base period amount	2		
3	Subtract line 2 from line 1. If zero or less, enter -0-	3		
4	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	4		
5	Cost of supplies	5		
6	Rental or lease costs of computers (see instructions)	6		
7	Enter the applicable percentage of contract research expenses (see instructions)	7		
8	Total qualified research expenses. Add lines 4 through 7	8		
9	Enter fixed-base percentage, but not more than 16% (see instructions)	9		%
10	Enter average annual gross receipts (see instructions)	10		
11	Multiply line 10 by the percentage on line 9	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		
13	Multiply line 8 by 50% (.50)	13		
14	Enter the smaller of line 12 or line 13	14		
15	Add lines 3 and 14	15		
16	Regular credit. If you are not electing the reduced credit under section 280C(c), multiply line 15 by 20% (.20), enter the result, and see the instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 15 by 13% (.13) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space. Go to Section C	16		

Section B—Alternative Incremental Credit. Skip this section if you completed Section A.

17	Basic research payments paid or incurred to qualified organizations (see the line 1 instructions)	17		
18	Qualified organization base period amount	18		
19	Subtract line 18 from line 17. If zero or less, enter -0-	19		
20	Multiply line 19 by 20% (.20)	20		
21	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	21		
22	Cost of supplies	22		
23	Rental or lease costs of computers (see the line 6 instructions)	23		
24	Enter the applicable percentage of contract research expenses (see the line 7 instructions)	24		
25	Total qualified research expenses. Add lines 21 through 24	25		
26	Enter average annual gross receipts (see the line 10 instructions)	26		
27	Multiply line 26 by 1% (.01)	27		
28	Subtract line 27 from line 25. If zero or less, enter -0-	28		
29	Multiply line 26 by 1.5% (.015)	29		
30	Subtract line 29 from line 25. If zero or less, enter -0-	30		
31	Subtract line 30 from line 28	31		
32	Multiply line 26 by 2% (.02)	32		
33	Subtract line 32 from line 25. If zero or less, enter -0-	33		
34	Subtract line 33 from line 30	34		
35	Multiply line 31 by 2.65% (.0265)	35		
36	Multiply line 34 by 3.2% (.032)	36		
37	Multiply line 33 by 3.75% (.0375)	37		
38	Add lines 20, 35, 36, and 37	38		
39	Alternative incremental credit. If you are not electing the reduced credit under section 280C(c), enter the amount from line 38, and see the line 16 instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 38 by 65% (.65) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space	39		

Section C—Total Current Year Credit for Increasing Research Activities

40	Pass-through research credit(s) from a partnership, S corporation, estate, or trust	40		
41	Total current year credit. Add line 16 or line 39 to line 40, and go to Part II on the back	41		

Part II Suspended and Allowable Current Year Credits

42	Enter the amount from line 41	42		
43	Credit attributable to the second suspension period. Multiply line 42 by the applicable suspension percentage (see instructions)	43		
44	Subtract line 43 from line 42	44		

Part III Tax Liability Limit (See Who Must File Form 3800 to find out if you complete Part III or file Form 3800.)

45	Regular tax before credits:				
	• Individuals. Enter the amount from Form 1040, line 40	}			45
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return				
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the applicable line of your return				
46	Alternative minimum tax:				
	• Individuals. Enter the amount from Form 6251, line 28	}			46
	• Corporations. Enter the amount from Form 4626, line 15				
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39				
47	Add lines 45 and 46				47
48a	Foreign tax credit	48a			
b	Credit for child and dependent care expenses (Form 2441, line 9)	48b			
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	48c			
d	Education credits (Form 8863, line 18)	48d			
e	Rate reduction credit (Form 1040, line 47)	48e			
f	Child tax credit (Form 1040, line 48)	48f			
g	Mortgage interest credit (Form 8396, line 11)	48g			
h	Adoption credit (Form 8839, line 14)	48h			
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	48i			
j	Possessions tax credit (Form 5735, line 17 or 27)	48j			
k	Credit for fuel from a nonconventional source	48k			
l	Qualified electric vehicle credit (Form 8834, line 20)	48l			
m	Add lines 48a through 48l				48m
49	Net income tax. Subtract line 48m from line 47. If zero, skip lines 50 through 53 and enter -0- on line 54				49
50	Tentative minimum tax (see instructions):				
	• Individuals. Enter the amount from Form 6251, line 26	}	50		
	• Corporations. Enter the amount from Form 4626, line 13				
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 37				
51	Net regular tax. Subtract line 48m from line 45. If zero or less, enter -0-		51		
52	Enter 25% (.25) of the excess, if any, of line 51 over \$25,000 (see instructions)		52		
53	Enter the greater of line 50 or line 52				53
54	Subtract line 53 from line 49. If zero or less, enter -0-				54
55	Total credit allowed for the current year. Individuals, estates, and trusts: Enter the smallest of line 42, line 54, or the amount from the formula in the instructions for line 55. Corporations: Enter the smaller of line 42 or line 54.				55
56	Suspended credit allowed for the current year. Subtract line 44 from line 55. If zero or less, enter -0- (see instructions for when and how to claim)				56
57	Credit for increasing research activities allowed on current year return. Subtract line 56 from line 55. Enter here and on Form 1040, line 50; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of other returns.				57



**Gains and Losses From Section 1256
Contracts and Straddles**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on tax return

Identifying number

Check all applicable boxes (see instructions). **A** Mixed straddle election **C** Mixed straddle account election
B Straddle-by-straddle identification election **D** Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

(a) Identification of account	(b) (Loss)	(c) Gain
1		
2 Add the amounts on line 1 in columns (b) and (c)	2 ()	
3 Net gain or (loss). Combine line 2, columns (b) and (c)		3
4 Form 1099-B adjustments. See instructions and attach schedule		4
5 Combine lines 3 and 4		5
Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6 If you have a net section 1256 contracts loss and you checked box D above, enter the amount to be carried back		6
7 Subtract line 6 from line 5		7
8 Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)		8
9 Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)		9

Part II Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components.

Section A—Losses From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-	*(i) 28% rate loss (see instr. below)
10								
11a Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11a ()		
b Enter the long-term portion of losses from line 10, columns (h) and (i), here and include on the appropriate line of Schedule D (see instructions)						11b ()		

Section B—Gains From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	*(g) 28% rate gain (see instr. below)
12						
13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)						
b Enter the long-term portion of gains from line 12, columns (f) and (g), here and include on the appropriate line of Schedule D (see instructions)						

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14				

*28% rate gain or loss includes all "collectibles gains and losses" and up to 50% of the eligible gain on qualified small business stock. See Instructions for Schedule D (Form 1040).

Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

OMB No. 1545-0790

(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign trust owners and beneficiaries, REMIC residual interest holders, and TMPs)

Attachment
Sequence No. **84**

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

Name(s) shown on return	Identifying number
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Part I General Information

1 Check boxes that apply: (a) Notice of inconsistent treatment (b) Administrative adjustment request (AAR)

2 If you are a TMP filing an AAR on behalf of the pass-through entity, are you requesting substituted return treatment? (see instructions) Yes No

3 Check applicable box to identify type of pass-through entity:
 (a) Partnership (b) Electing large partnership (c) S corporation (d) Estate (e) Trust (f) REMIC

4 Identifying number of pass-through entity	6 Tax shelter registration number (if applicable) of pass-through entity
5 Name, address, and ZIP code of pass-through entity	7 Internal Revenue Service Center where pass-through entity filed its return
	8 Tax year of pass-through entity / / to / /
	9 Your tax year / / to / /

Part II Inconsistent or Administrative Adjustment Request (AAR) Items

(a) Description of inconsistent or administrative adjustment request (AAR) items (see instructions)	(b) Inconsistency is in, or AAR is to correct (check boxes that apply)		(c) Amount as shown on Schedule K-1, Schedule Q, or similar statement, a foreign trust statement, or your return, whichever applies (see instructions)	(d) Amount you are reporting		(e) Difference between (c) and (d)
	Amount of item	Treatment of item				
10						
11						
12						
13						

Part III Explanations—Enter the Part II item number before each explanation. If more space is needed, continue your explanations on the back.

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Investor Reporting of Tax Shelter Registration Number

▶ **Attach to your tax return.**

▶ **If you received this form from a partnership, S corporation, or trust, see the instructions.**

Investor's name(s) shown on return		Investor's identifying number	Investor's tax year ended
(a) Tax Shelter Name		(b) Tax Shelter Registration Number (11-digit number)	(c) Tax Shelter Identifying Number
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 8271 to report the tax shelter registration number the IRS assigns to certain tax shelters required to be registered under section 6111 ("registration- required tax shelters") and to report the name and identifying number of the tax shelter. This information must be reported even if the particular interest is producing net income for the filer of Form 8271. Use additional forms to report more than 10 tax shelter registration numbers.

Note: A tax shelter registration number does not indicate that the tax shelter or its claimed tax benefits have been reviewed, examined, or approved by the IRS.

Who Must File

Any person claiming or reporting any deduction, loss, credit, or other tax benefit, or reporting any income on any tax return from an interest purchased or otherwise acquired in a registration- required tax shelter must file Form 8271. If you are an investor in a partnership or an S corporation, look at item G, Schedule K-1 (Form 1065), or item C, Schedule K-1 (Form 1120S). If a tax shelter registration number or the words "Applied for" appear there, then the entity is a registration-required tax shelter. If the interest is purchased or otherwise acquired by a pass-through entity, both the pass-through entity and its partners, shareholders, or beneficiaries must file Form 8271.

A pass-through entity that is the registration-required tax shelter does not have to prepare Form 8271 and give copies to its partners, shareholders, or beneficiaries unless the pass-through entity itself has invested in a registration-required tax shelter.

In certain cases, a tax shelter that does not expect to reduce the cumulative tax liability of any investor during the 5-year period ending after the date the investment is first offered for sale may be considered a "projected income investment." Such a tax shelter will not have to register, and thus not have to furnish a tax shelter registration number to investors, unless and until it ceases to be a projected income investment. It is possible, therefore, that you may not be furnished a tax shelter registration number, and not have to report it, for several years after you purchase or otherwise acquire your interest in the tax shelter. If you are later furnished a tax shelter registration number because the tax shelter ceased to be a projected income investment, follow these instructions. However, you must file Form 8271 only for tax years ending on or after the date the tax shelter ceases to be a projected income investment.

Note: Even if you have an interest in a registration-required tax shelter, you do not have to file Form 8271 if you did not claim or report any deduction, loss, credit, or other tax benefit, or report any income on your tax return from an interest in the registration-required tax shelter. This could occur, for example, if for a particular year you are unable to claim any portion of a loss because of the passive activity loss limitations, and that loss is the only tax item reported to you from the shelter.

Filing Form 8271

Attach Form 8271 to any return on which a deduction, loss, credit, or other tax benefit is claimed or reported, or any income reported, from an interest in a registration-required tax shelter. These returns include applications for tentative refunds (Forms 1045 and 1139) and amended returns (Forms 1040X and 1120X).

Furnishing Copies of Form 8271 to Investors

A pass-through entity that has invested in a registration-required tax shelter must furnish copies of its Form 8271 to its partners, shareholders, or beneficiaries.

However, in the case where (a) the pass-through entity acquired at least a 50% interest in one tax year in a registered tax shelter (and in which it had not held an interest in a prior year), and (b) the investment would not meet the definition of a tax shelter immediately following the acquisition if it had been offered for sale at that time, the pass-through entity need not distribute copies of Form 8271 to its investors. The pass-through entity alone is required to prepare Form 8271 and include it with the entity tax return.

Penalty For Not Including Registration Number on Return

A \$250 penalty will be charged for each failure to include a tax shelter registration number on a return on which it is required to be included unless the failure is due to reasonable cause.

Specific Instructions Investor's Identifying Number

Enter the social security number or employer identification number shown on the return to which this Form 8271 is attached.

Investor's Tax Year Ended

Enter the date the tax year ended for the return to which this Form 8271 is attached.

Disclosure Statement

Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement. See separate instructions.

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number shown on return

Part I General Information (see instructions)

(a) Rev. Rul., Rev. Proc., etc.	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1					
2					
3					

Part II Detailed Explanation (see instructions)

1

.....

.....

2

.....

.....

3

.....

.....

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

<p>1 Name, address, and ZIP code of pass-through entity</p>	<p>2 Identifying number of pass-through entity</p> <hr/> <p>3 Tax year of pass-through entity</p> <p style="text-align: center;">/ / to / /</p> <hr/> <p>4 Internal Revenue Service Center where the pass-through entity filed its return</p>
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Noncash Charitable Contributions

OMB No. 1545-0908

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**

Attachment
Sequence No. **55**

▶ **See separate instructions.**

Name(s) shown on your income tax return

Identifying number

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is over \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

	1	(a) Name and address of the donee organization	(b) Description of donated property
A			
B			
C			
D			
E			

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value	(h) Method used to determine the fair market value
A						
B						
C						
D						
E						

Part II Other Information—Complete line 2 if you gave less than an entire interest in property listed in Part I. Complete line 3 if conditions were attached to a contribution listed in Part I.

2 If, during the year, you contributed less than the entire interest in the property, complete lines a–e.

- a** Enter the letter from Part I that identifies the property ▶ _____. If Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ _____ .
(2) For any prior tax years ▶ _____ .
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee) _____

Address (number, street, and room or suite no.) _____

City or town, state, and ZIP code _____

- d** For tangible property, enter the place where the property is located or kept ▶ _____
- e** Name of any person, other than the donee organization, having actual possession of the property ▶ _____

3 If conditions were attached to any contribution listed in Part I, answer questions a – c and attach the required statement (see instructions).

- a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?
- b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?
- c** Is there a restriction limiting the donated property for a particular use?

	Yes	No

Name(s) shown on your income tax return

Identifying number

Section B—Appraisal Summary—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group. Exception. Report contributions of certain publicly traded securities only in Section A.

If you donated art, you may have to attach the complete appraisal. See the Note in Part I below.

Part I Information on Donated Property—To be completed by the taxpayer and/or appraiser.

4 Check type of property:

- Art* (contribution of \$20,000 or more) Real Estate Gems/Jewelry Stamp Collections
Art* (contribution of less than \$20,000) Coin Collections Books Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

Note: If your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.

Table with 5 main columns: (a) Description of donated property, (b) If tangible property was donated, (c) Appraised fair market value, (d) Date acquired, (e) How acquired, (f) Donor's cost, (g) For bargain sales, (h) Amount claimed, (i) Average trading price.

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions.

Signature of taxpayer (donor)

Date

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued.

Sign Here

Signature

Title

Date of appraisal

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on (Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form.

Does the organization intend to use the property for an unrelated use? Yes No

Name of charitable organization (donee)

Employer identification number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

Authorized signature

Title

Date



Injured Spouse Claim and Allocation

Are You an Injured Spouse?

You are an injured spouse if you file a joint return and all or part of your share of the overpayment was, or is expected to be, applied (offset) against your spouse's past-due Federal tax, child or spousal support, Federal nontax debt (such as a student loan) or state income tax. Complete Form 8379 if **all three** of the following apply and you want your share of the overpayment shown on the joint return refunded to you. **But** if your main home was in a community property state (see line 6 below), you may file Form 8379 if only item **1** below applies.

1. You are not required to pay the past-due amount.
2. You reported income such as wages, taxable interest, etc. on the joint return.
3. You made and reported payments such as Federal income tax withheld from your wages or estimated tax payments, OR you claimed the earned income credit or other refundable credit, on the joint return.

Do not use this form if you are requesting relief from liability for tax that you believe should be paid only by your spouse (or former spouse). Instead, file **Form 8857**, Request for Innocent Spouse Relief.

How Do You File Form 8379?

- If you have not filed your joint return, attach Form 8379 behind your return in the order of the attachment sequence number. **Enter "Injured Spouse" in the upper left corner of the return.** Because the IRS will process your claim before an offset occurs, filing Form 8379 with your original return may delay your refund by 6 to 8 weeks.

- If you have already filed the joint tax return, mail Form 8379 by itself to the Internal Revenue Service Center for the place where you lived when you filed the joint return. See your tax return instruction booklet for the address. **Be sure** to include copies of all W-2 forms of both spouses and any Forms 1099-R showing income tax withheld. The processing of your claim may be delayed if you do not include these copies. Please allow at least 8 weeks for the IRS to process your claim.

Note. The Treasury Department's Financial Management Service (FMS), not the IRS, is authorized to apply (offset) all or part of the joint refund to past-due child or spousal support, Federal nontax debt, or state income tax. If you also owe past-due child or spousal support, Federal nontax debt, or state income tax, the FMS will apply all or part of your share of the refund to the debt. If an offset occurs, you will receive a notice from the FMS.

Part I Information About the Joint Tax Return for Which This Claim Is Filed

1 Enter the following information exactly as it is shown on the tax return for which you are filing this claim. The spouse's name and social security number shown first on that tax return must also be shown first below.

First name, initial, and last name shown first on the return	Social security number shown first	If Injured Spouse, check here ► <input type="checkbox"/>
First name, initial, and last name shown second on the return	Social security number shown second	If Injured Spouse, check here ► <input type="checkbox"/>

If you are filing Form 8379 with your tax return, skip to line 5.

2 Enter the tax year for which you are filing this claim (for example, 1999) ► _____

3 _____
 Current home address City State ZIP code

4 Is the address on your joint return different from the address shown above? **Yes** **No**

5 Check this box only if you are divorced or separated from the spouse with whom you filed the joint return and you want your refund issued in your name only

6 Was your main home in a community property state (Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin) at any time during the year entered on line 2? **Yes** **No**
 If "Yes," which community property state(s)? _____

Note: Overpayments involving community property states will be allocated by the IRS according to state law.

Go to Part II on the back.

Privacy Act and Paperwork Reduction Act Notice.—Our legal right to ask for the information on this form is Internal Revenue Code sections 6001, 6011, 6109, and 6402 and their regulations. You are required to give us the information so that we can process your claim for refund of your share of an overpayment shown on the joint return with your spouse. We need it to ensure that you are allocating items correctly and to allow us to figure the correct amount of your claim for refund. If you do not provide all of the information, we may not be able to process your claim. We may give this information to the Department of Justice as provided by law. We may also give it to cities, states, and the District of Columbia to carry out their tax laws.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 13 min.; **Learning about the law or the form**, 10 min.; **Preparing the form**, 59 min.; and **Copying, assembling, and sending the form to the IRS**, 25 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **How Do You File Form 8379?** above.

Part II Allocation Between Spouses of Items on the Joint Tax Return

Allocated Items	(a) Amount shown on joint return		(b) Allocated to injured spouse		(c) Allocated to other spouse	
7 Income. Enter the separate income that each spouse earned. Allocate joint income, such as interest earned on a joint bank account, as you determine. But be sure to allocate all income shown on the joint return.						
a Wages.						
b All other income. Identify the type and amount ▶						
8 Adjustments to income. Enter each spouse's separate adjustments, such as an IRA deduction. Allocate other adjustments as you determine.						
9 Standard deduction. If you itemized your deductions, go to line 10. Otherwise, enter in both columns (b) and (c) 1/2 of the amount shown in column (a) and go to line 11						
10 Itemized deductions. Enter each spouse's separate deductions, such as employee business expenses. Allocate other deductions as you determine						
11 Number of exemptions. Allocate the exemptions claimed on the joint return to the spouse who would have claimed them if separate returns had been filed. Enter whole numbers only (for example, you cannot allocate 3 exemptions by giving 1.5 exemptions to each spouse)						
12 Credits. Allocate any child tax credit, child and dependent care credit, and additional child tax credit to the spouse who was allocated the dependent's exemption. Do not include any earned income credit here; the IRS will allocate it based on each spouse's income. Allocate business credits based on each spouse's interest in the business. Allocate any other credits as you determine						
13 Other taxes. Allocate self-employment tax to the spouse who earned the self-employment income. Allocate any alternative minimum tax as you determine.						
14 Federal income tax withheld. Enter Federal income tax withheld from each spouse's income as shown on Forms W-2 and 1099-R. Be sure to attach copies of these forms to your tax return, or to Form 8379 if you are filing it by itself. (Also include on this line any excess social security or RRTA tax withheld.)						
15 Payments. Allocate joint estimated tax payments as you determine						

Note: The IRS will figure the amount of any refund due the injured spouse.

Part III Signature. Complete this part only if you are filing Form 8379 by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or 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.

Keep a copy of this form for your records	Injured spouse's signature	Date	Phone number (optional) ()
	Preparer's signature ▶	Date	Preparer's SSN or PTIN
Paid Preparer's Use Only	Firm's name (or yours if self-employed) and address ▶	Check if self-employed <input type="checkbox"/>	EIN :
			ZIP code



Name(s) shown on Form 1040

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies.)

▶ Attach to Form 1040. ▶ See instructions on back.

Your social security number

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on Form 1040.

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your mortgage credit certificate (not the interest rate on your mortgage)	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or if you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.	3		
4	Enter any credit carryforward from 1998 (line 18 of your 2000 Form 8396)	4		
5	Enter any credit carryforward from 1999 (line 16 of your 2000 Form 8396)	5		
6	Enter any credit carryforward from 2000 (line 19 of your 2000 Form 8396)	6		
7	Add lines 3 through 6	7		
8	Enter the amount from Form 1040, line 42	8		
9	Add the amounts from Form 1040, lines 43 through 48, and enter the total	9		
10	Subtract line 9 from line 8. If line 9 is equal to or more than line 8, enter -0- here and on line 11 and go to Part II	10		
11	Current year mortgage interest credit. Enter the smaller of line 7 or line 10. Also include this amount in the total on Form 1040, line 50, and check box b on that line	11		

Part II Mortgage Interest Credit Carryforward to 2002. (Complete **only** if line 11 is less than line 7.)

12	Add lines 3 and 4	12		
13	Enter the amount from line 7	13		
14	Enter the larger of line 11 or line 12	14		
15	Subtract line 14 from line 13	15		
16	2000 credit carryforward to 2002. Enter the smaller of line 6 or line 15	16		
17	Subtract line 16 from line 15	17		
18	1999 credit carryforward to 2002. Enter the smaller of line 5 or line 17	18		
19	2001 credit carryforward to 2002. Subtract line 11 from line 3. If line 11 is equal to or more than line 3, enter -0-	19		

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

Name(s) shown on return

Identifying number

Part I 2001 Passive Activity Loss

Caution: See the instructions for Worksheets 1 and 2 on page 8 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 of the instructions.)

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

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

All Other Passive Activities

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

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

- 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. Report the losses on the forms and schedules normally used.
If this line and line 1d are losses, go to Part II. Otherwise, enter -0- on line 9 and go to line 10

3

Part II Special Allowance for Rental Real Estate With Active Participation

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

- 4 Enter the **smaller** of the loss on line 1d or the loss on line 3

4

- 5 Enter \$150,000. If married filing separately, see page 8

5			
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- 6 Enter modified adjusted gross income, but not less than zero (see page 8)

6			
----------	--	--	--

Note: 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.

- 7 Subtract line 6 from line 5

7			
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- 8 Multiply line 7 by 50% (.5). **Do not** enter more than \$25,000. If married filing separately, see page 9

8

- 9 Enter the **smaller** of line 4 or line 8

9

Part III Total Losses Allowed

- 10 Add the income, if any, on lines 1a and 2a and enter the total

10

- 11 **Total losses allowed from all passive activities for 2001.** Add lines 9 and 10. See page 11 to find out how to report the losses on your tax return

11

Caution: The worksheets are not required to be filed with your tax return and may be detached before filing Form 8582. Keep a copy of the worksheets for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See page 8.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c. ▶					

Worksheet 2—For Form 8582, Lines 2a, 2b, and 2c (See page 8.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 2a, 2b, and 2c. ▶					

Worksheet 3—Use this worksheet if an amount is shown on Form 8582, line 9 (See page 9.)

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total ▶			1.00		

Worksheet 4—Allocation of Unallowed Losses (See page 9.)

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Unallowed loss
Total ▶			1.00	

Worksheet 5—Allowed Losses (See page 9.)

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total ▶				

Worksheet 6—Activities With Losses Reported on Two or More Different Forms or Schedules (See page 10.)

Name of Activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or Schedule To Be Reported on:					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or Schedule To Be Reported on:					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or Schedule To Be Reported on:					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total ▶			1.00		



Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return

Identifying number

Part I 2001 Passive Activity Credits

Caution: If you have credits from a publicly traded partnership, see **Publicly Traded Partnerships (PTPs)** on page 15 of the instructions.

Credits From Rental Real Estate Activities With Active Participation (Other Than Rehabilitation Credits and Low-Income Housing Credits) (See Lines 1a through 1c on page 9.)

1a	Credits from Worksheet 1, column (a)	1a		
b	Prior year unallowed credits from Worksheet 1, column (b)	1b		
c	Add lines 1a and 1b.	1c		

Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990) (See Lines 2a through 2c on page 9.)

2a	Credits from Worksheet 2, column (a)	2a		
b	Prior year unallowed credits from Worksheet 2, column (b)	2b		
c	Add lines 2a and 2b.	2c		

Low-Income Housing Credits for Property Placed in Service After 1989 (See Lines 3a through 3c on page 9.)

3a	Credits from Worksheet 3, column (a)	3a		
b	Prior year unallowed credits from Worksheet 3, column (b)	3b		
c	Add lines 3a and 3b.	3c		

All Other Passive Activity Credits (See Lines 4a through 4c on page 9.)

4a	Credits from Worksheet 4, column (a)	4a		
b	Prior year unallowed credits from Worksheet 4, column (b)	4b		
c	Add lines 4a and 4b.	4c		

5	Add lines 1c, 2c, 3c, and 4c	5		
6	Enter the tax attributable to net passive income (see page 9)	6		
7	Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see page 10	7		

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, III, or IV. Instead, go to line 37.

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

Note: Complete this part only if you have an amount on line 1c. Otherwise, go to Part III.

8	Enter the smaller of line 1c or line 7	8		
9	Enter \$150,000. If married filing separately, see page 10	9		
10	Enter modified adjusted gross income, but not less than zero (see page 10). If line 10 is equal to or more than line 9, skip lines 11 through 15 and enter -0- on line 16	10		
11	Subtract line 10 from line 9	11		
12	Multiply line 11 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see page 11	12		
13	Enter the amount, if any, from line 9 of Form 8582	13		
14	Subtract line 13 from line 12	14		
15	Enter the tax attributable to the amount on line 14 (see page 11)	15		
16	Enter the smaller of line 8 or line 15	16		

Part III Special Allowance for Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)

Note: Complete this part only if you have an amount on line 2c. Otherwise, go to Part IV.

17	Enter the amount from line 7	17		
18	Enter the amount from line 16	18		
19	Subtract line 18 from line 17. If zero, enter -0- here and on lines 30 and 36, and then go to Part V	19		
20	Enter the smaller of line 2c or line 19	20		
21	Enter \$250,000. If married filing separately, see page 12. (See page 12 to find out if you can skip lines 21 through 26.)	21		
22	Enter modified adjusted gross income, but not less than zero. (See instructions for line 10 on page 10.) If line 22 is equal to or more than line 21, skip lines 23 through 29 and enter -0- on line 30	22		
23	Subtract line 22 from line 21	23		
24	Multiply line 23 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see page 12	24		
25	Enter the amount, if any, from line 9 of Form 8582	25		
26	Subtract line 25 from line 24	26		
27	Enter the tax attributable to the amount on line 26 (see page 12)	27		
28	Enter the amount, if any, from line 18	28		
29	Subtract line 28 from line 27	29		
30	Enter the smaller of line 20 or line 29	30		

Part IV Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989

Note: Complete this part only if you have an amount on line 3c. Otherwise, go to Part V.

31	If you completed Part III, enter the amount from line 19. Otherwise, subtract line 16 from line 7	31		
32	Enter the amount from line 30	32		
33	Subtract line 32 from line 31. If zero, enter -0- here and on line 36	33		
34	Enter the smaller of line 3c or line 33	34		
35	Tax attributable to the remaining special allowance (see page 12)	35		
36	Enter the smaller of line 34 or line 35	36		

Part V Passive Activity Credit Allowed

37	Passive Activity Credit Allowed. Add lines 6, 16, 30, and 36. See page 12 to find out how to report the allowed credit on your tax return and how to allocate allowed and unallowed credits if you have more than one credit or credits from more than one activity. If you have any credits from a publicly traded partnership, see Publicly Traded Partnerships (PTPs) on page 15	37		
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Part VI Election To Increase Basis of Credit Property

38	If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase your basis in credit property used in that activity by the unallowed credit that reduced your basis in the property, check this box. See page 16			<input type="checkbox"/>
39	Name of passive activity disposed of ▶			
40	Description of the credit property for which the election is being made ▶			
41	Amount of unallowed credit that reduced your basis in the property			▶ \$



Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your return.**

Name(s) shown on return

Identifying number

Part I Current Year Credit (see instructions)

1	Number of Forms 8609 attached ▶		
2	Eligible basis of building(s) (total from attached Schedule(s) A (Form 8609), line 1)	2	
3a	Qualified basis of low-income building(s) (total from attached Schedule(s) A (Form 8609), line 3)	3a	
b	Has there been a decrease in the qualified basis of any building(s) since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification number (BIN) of the building(s) that had a decreased basis. If more space is needed, attach a schedule to list the BINs. (i) (ii) (iii) (iv)		
4	Current year credit (total from attached Schedule(s) A (Form 8609), see instructions)	4	
5	Credits from pass-through entities (if from more than one entity, see instructions): If you are a— Then enter total of current year housing credit(s) from— a Shareholder Schedule K-1 (Form 1120S), lines 12b(1) and (2) b Partner Schedule K-1 (Form 1065), lines 12a(1) and (2), or Schedule K-1 (Form 1065-B), box 8 c Beneficiary Schedule K-1 (Form 1041), line 14 } EIN of pass-through entity	5	
6	Add lines 4 and 5. (See instructions to find out if you complete lines 7 through 18 or file Form 3800.)	6	
7	Passive activity credit or total current year credit for 2001 (see instructions)	7	

Part II Tax Liability Limit

8	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 40 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		8	
9	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 28 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39		9	
10	Add lines 8 and 9		10	
11a	Foreign tax credit	11a		
b	Credit for child and dependent care expenses (Form 2441, line 9)	11b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	11c		
d	Education credits (Form 8863, line 18)	11d		
e	Rate reduction credit (Form 1040, line 47)	11e		
f	Child tax credit (Form 1040, line 48)	11f		
g	Mortgage interest credit (Form 8396, line 11)	11g		
h	Adoption credit (Form 8839, line 14)	11h		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	11i		
j	Possessions tax credit (Form 5735, line 17 or 27)	11j		
k	Credit for fuel from a nonconventional source	11k		
l	Qualified electric vehicle credit (Form 8834, line 20)	11l		
m	Add lines 11a through 11l	11m		
12	Net income tax. Subtract line 11m from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17	12		
13	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 26 • Corporations. Enter the amount from Form 4626, line 13 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 37	13		
14	Net regular tax. Subtract line 11m from line 8. If zero or less, enter -0-	14		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15		
16	Enter the greater of line 13 or line 15.	16		
17	Subtract line 16 from line 12. If zero or less, enter -0-	17		
18	Low-income housing credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form 1040, line 50; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return.	18		

Nondeductible IRAs and Coverdell ESAs

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

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

Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See page 3 of the instructions.

Your social security number

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete Part I only if:

- You made nondeductible contributions to a traditional IRA for 2001,
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2001 (other than a rollover, conversion, recharacterization, or return of certain contributions) **and** you made nondeductible contributions to a traditional IRA in 2001 or an earlier year, **or**
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2001 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2001 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2001, including those made for 2001 from January 1, 2002, through April 15, 2002 (see page 3 of the instructions)	1		
2	Enter your total basis in traditional IRAs for 2000 and earlier years (see page 3 of the instructions)	2		
3	Add lines 1 and 2	3		
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> In 2001, did you take a distribution from traditional, SEP, or SIMPLE IRAs or make a Roth IRA conversion? </div> <input type="checkbox"/> No → Enter the amount from line 3 on line 14. Do not complete the rest of Part I. <input type="checkbox"/> Yes → Go to line 4.				
4	Enter those contributions included on line 1 that were made from January 1, 2002, through April 15, 2002	4		
5	Subtract line 4 from line 3	5		
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2001, plus any outstanding rollovers (see page 4 of the instructions)	6		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2001. Do not include rollovers, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional or SEP IRA contributions (see page 4 of the instructions)	7		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2001. Do not include any portion of an amount converted that you later recharacterized (see page 4 of the instructions). Also enter this amount on line 16	8		
9	Add lines 6, 7, and 8	9		
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.0 or more, enter 1.0	10	×	
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13		
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2001 and earlier years.	14		
15	Taxable distributions from traditional, SEP, and SIMPLE IRAs. Subtract line 12 from line 7. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b.	15		

Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see page 4 of the instructions).

Part II Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete Part II if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2001 (excluding any portion you recharacterized).

Caution: If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived with your spouse at any time in 2001, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2001. If you erroneously made a conversion, you must recharacterize (correct) it (see page 3 of the instructions).

16	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2001. Do not include any portion that you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2001 or 2002. If you completed Part I, enter the amount from line 8. Otherwise, see page 6 of the instructions	16		
17	Enter your basis in the amount on line 16. If you completed Part I, enter the amount from line 11. Otherwise, see page 6 of the instructions	17		
18	Taxable amount of Roth IRA conversions. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18		

Part III Distributions From Roth IRAs

Complete Part III only if you took a distribution from a Roth IRA in 2001 (other than a rollover, recharacterization, or return of certain contributions—see page 6 of the instructions).

19	Enter your total distributions from Roth IRAs in 2001. Do not include rollovers, recharacterizations of Roth IRA conversions or contributions, or certain returned contributions (see page 6)	19		
20	Enter your basis in Roth IRA contributions (see page 6 of the instructions)	20		
21	Subtract line 20 from line 19 (see Note below). If zero or less, enter -0- and skip lines 22 and 23	21		
22	Enter your basis in Roth IRA conversions (see page 7 of the instructions)	22		
23	Subtract line 22 from line 21. If zero or less, enter -0-	23		

If you made a Roth IRA conversion in 1998 and are reporting the taxable portion over 4 years, go to line 24. Otherwise, skip lines 24 through 26 and go to line 27.

24	Enter the amount from your 1998 Form 8606, line 17	24		
25	Enter the sum of the amounts, if any, on your: 1998 Form 8606, line 22; 1999 Form 8606, line 21; and 2000 Form 8606, line 21	25		
26	Subtract line 25 from line 24. If zero or less, enter -0-	26		
27	Taxable distributions from Roth IRAs. Add lines 23 and 26. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	27		

Note: You may be subject to an additional tax on Form 5329 of up to 10% of the amount on line 21 if you were under age 59½ at the time of the distribution (see page 7 of the instructions).

Part IV Distributions From Coverdell Education Savings Accounts (ESAs)

Complete Part IV only if you took a distribution from a Coverdell ESA in 2001, other than a rollover or returned excess contributions (see page 7 of the instructions).

28	Enter your total distributions from Coverdell ESAs in 2001. Do not include rollovers or returned excess contributions	28		
29	Do you elect to waive the exclusion from income for Coverdell ESA distributions? If you check "No" and exclude from income any portion of your Coverdell ESA distributions, no one may claim a Hope or lifetime learning credit for your 2001 qualified higher education expenses. <input type="checkbox"/> Yes. Enter -0-. <input type="checkbox"/> No. Enter your qualified higher education expenses for 2001. }	29		
30	Taxable amount. Is line 28 equal to or less than line 29? <input type="checkbox"/> Yes. Enter -0-. None of your Coverdell ESA distributions are taxable for 2001. Keep a copy of this form to figure your basis in future years (see page 7 of the instructions). <input type="checkbox"/> No. See the worksheet on page 7 of the instructions for the amount to enter. Also include this amount in the total on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b. If you checked "No" on line 29, see page 8 of the instructions to find out if you owe an additional 10% tax on Form 5329. }	30		

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date



Low-Income Housing Credit Allocation Certification

OMB No. 1545-0988

▶ **Do not file separately. The building owner must attach Form 8586,
Form 8609, and Schedule A (Form 8609) to its Federal income tax return.**

Attachment
Sequence No. **36**

Part I Allocation of Credit—Completed by Housing Credit Agency Only

Check if: Addition to Qualified Basis Amended Form

A Address of building (do not use P. O. box)(see instructions)	B Name and address of housing credit agency
C Name, address, and TIN of building owner receiving allocation TIN ▶	D Employer identification number of agency E Building identification number (BIN)

1a Date of allocation ▶/...../.....	1b	
2 Maximum applicable credit percentage allowable %	2	%
3a Maximum qualified basis	3a	
b Check here ▶ <input type="checkbox"/> if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)	3b	1 _ _ %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	4	%
5 Date building placed in service ▶/...../.....		
6 Check the box that describes the allocation for the building (check one only): a <input type="checkbox"/> Newly constructed and federally subsidized b <input type="checkbox"/> Newly constructed and not federally subsidized c <input type="checkbox"/> Existing building d <input type="checkbox"/> Sec. 42(e) rehabilitation expenditures federally subsidized e <input type="checkbox"/> Sec. 42(e) rehabilitation expenditures not federally subsidized		

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of section 42 of the Internal Revenue Code, and that I have examined Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

..... Signature of authorized official Name (please type or print) Date

Part II First-Year Certification—Completed by Building Owner for First Year of Credit Period Only

7a Date building placed in service ▶/...../.....	7b	
8a Original qualified basis of the building at close of first year of credit period	8a	
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?		<input type="checkbox"/> Yes <input type="checkbox"/> No
9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)? . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?		<input type="checkbox"/> Yes <input type="checkbox"/> No
10 Check the appropriate box for each election:		
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1)) . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
b Elect not to treat large partnership as taxpayer (section 42(j)(5))		<input type="checkbox"/> Yes
c Elect minimum set-aside requirement (section 42(g)) (see instructions) <input type="checkbox"/> 20-50 <input type="checkbox"/> 40-60 <input type="checkbox"/> 25-60 (N.Y.C. only)		
d Elect deep-rent-skewed project (section 142(d)(4)(B)) (see instructions)		<input type="checkbox"/> 15-40

Note: A separate **Schedule A (Form 8609)**, Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under **Signature** (page 4) **before** signing this part.

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42 and that the qualified basis of the building has ▶ has not ▶ decreased for this tax year. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

..... Signature Taxpayer identification number Date
 Name (please type or print)

**SCHEDULE A
(Form 8609)**

(Rev. January 2000)
Department of the Treasury
Internal Revenue Service

Annual Statement

▶ **Attach to Form 8609 and file with owner's Federal income tax return.**
▶ **For Paperwork Reduction Act Notice, see instructions for Form 8609.**

OMB No. 1545-0988

Attachment
Sequence No. **36a**

A Building owner's name		B Identifying number ▶	
		C Building identification number ▶	
1	Eligible basis of building	1	
2	Low-income portion (smaller of unit percentage or floor-space percentage) (if first year of the credit period, see instructions)	2	.
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	.
6	Multiply line 3 or line 4 by the percentage on line 5	6	
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	.
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	
17	Adjustments for deferred first-year credit and prior election to accelerate credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586 (see instructions)	18	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the December 1988 and March 1991 revisions of Form 8609 differ from later revisions. In these cases, the line references that correspond to the 1988 or 1991 revisions, if different, are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be completed by the building owner each year of the 15-year compliance period, whether or not a credit is claimed for the tax year. For a building receiving separate allocations for the existing building and for the rehabilitation expenditures, a separate Schedule A must be completed for each credit claimed.

The building owner must attach Schedule A, the owner's copy of Form 8609, and **Form 8586**, Low-Income Housing Credit, to the owner's tax return. If the owner is a partnership, S corporation, estate, or trust (flow-through entity), the entity will complete and attach these forms to its return. If you are a partner, shareholder, or beneficiary in a flow-through entity that owns the building, Form 8586 is the only form needed to claim the credit.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See **Form 8611**, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number from Part I, item E, of Form 8609.

Line 1. Generally, the eligible basis of a building is for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions).

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidies and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement, increase the eligible basis of the building reported in Part II of the Form 8609 you file.

Note: This increase cannot cause the credit on line 15 of Schedule A to exceed the credit amount allocated on line 1b, Part I of Form 8609.

Basis reductions. The amount of eligible basis entered on Form 8609 does not include the cost of land, the amount of any Federal grant received for the building during the first year of the credit period, or any portion of a building's adjusted basis for which an election was made prior to November 5, 1990, under section 167(k). Do not reduce the eligible basis on line 1 of Schedule A by the amounts of any Federal grants received after the first year of the credit period. The calculation for line 14 of Schedule A will reduce the credit by the amount of any Federal grants received during the compliance period that did not reduce the eligible basis during the first year of the credit period.

For more details on determining eligible basis, see the instructions for Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions).

Line 2. Only the portion of the basis on line 1 attributable to the low-income rental units in the building at the close of the tax year qualifies for the credit. This is the **smaller of (a)** the percentage of low-income units to all residential rental units (the "unit percentage") or **(b)** the percentage of floor space of the low-income units to the floor space of all residential rental units (the "floor space percentage"). This percentage must be shown on line 2 as a decimal carried out to at least four places (e.g., 50% = .5000). Low-income units are units occupied by qualifying tenants, while residential rental units are all units, whether or not occupied.

Generally, a unit is not treated as a low-income unit unless it is suitable for occupancy and is used other than on a transient basis. Section 42(i)(3) provides for certain exceptions (e.g., units that provide

Recapture of Low-Income Housing Credit

OMB No. 1545-1035

▶ Attach to your return.

Note: Complete a separate Form 8611 for each building to which recapture applies.

Attachment
Sequence No. **90**

A Name(s) shown on return		B Identifying number	
C Address of building (as shown on Form 8609)		D Building identification number (BIN)	E Date placed in service (from Form 8609)
F If building is financed in whole or part with tax-exempt bonds, see instructions and furnish:			
(1) Issuer's name		(2) Date of issue	
(3) Name of issue		(4) CUSIP number	

Note: If recapture is passed through from a flow-through entity (partnership, S corporation, estate, or trust), skip lines 1 - 7 and go to line 8.

1 Enter total credits reported on Form 8586 in prior years for this building	1		
2 Credits included on line 1 attributable to additions to qualified basis (see instructions)	2		
3 Credits subject to recapture. Subtract line 2 from line 1	3		
4 Credit recapture percentage (see instructions)	4		
5 Accelerated portion of credit. Multiply line 3 by line 4	5		
6 Percentage decrease in qualified basis. Express as a decimal amount carried out to at least 3 places (see instructions)	6		
7 Amount of accelerated portion recaptured. Multiply line 5 by line 6. Section 42(j)(5) partnerships, go to line 13. All other flow-through entities (except electing large partnerships), enter the result here and enter each recipient's share on the appropriate line of Schedule K-1. Generally, flow-through entities other than electing large partnerships will stop here. (Note: An estate or trust enters on line 8 only its share of recapture amount attributable to the credit amount reported on its Form 8586.)	7		
8 Enter recapture amount from flow-through entity.	8		
9 Enter accelerated portion of the unused credit attributable to this building (see instructions)	9		
10 Net recapture. Subtract line 9 from line 7 or line 8. If less than zero, enter -0-	10		
11 Enter interest on the line 10 recapture amount (see instructions)	11		
12 Total recapture. Add lines 10 and 11. Enter here and on the appropriate line of your tax return. If more than one Form 8611 is filed, add the line 12 amounts from all forms and enter the total on the appropriate line of your return. Electing large partnerships, see instructions	12		

Only Section 42(j)(5) partnerships need to complete lines 13 and 14.

13 Enter interest on the line 7 recapture amount (see instructions).	13		
14 Total recapture. Add lines 7 and 13 (see instructions)	14		

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use this form if you must recapture part of the low-income housing credit you took in previous years because:

- The qualified basis of a building decreased from one year to the next, or
- You disposed of the building or an ownership interest in it, and you did not post a satisfactory bond or pledge eligible U.S. Treasury securities as collateral. For details on how to avoid recapture on a building disposition, see section 42(j)(6); **Form 8693**, Low-Income Housing Credit Disposition Bond; and Rev. Proc. 99-11, 1999-2 I.R.B. 14.

Note: If the decrease in qualified basis is because of a change in the amount for which you are financially at risk on the building, then you must first recalculate the amount of credit taken in prior years under section 42(k) before you calculate the recapture amount on this form.

To complete this form you will need copies of the following forms that you have filed:

Form 8586, Low-Income Housing Credit (and **Form 3800**, General Business Credit, if applicable); **Form 8609**, Low-Income Housing Credit Allocation Certification; **Schedule A (Form 8609)**, Annual Statement; and Form 8611.

Note: Flow-through entities must give partners, shareholders, and beneficiaries the information that is reported in items C, D, E, and F of Form 8611.

Generally, recapture applies if:

- You dispose of a building or an ownership interest in it;
- There is a decrease in the qualified basis of the building from one year to the next; or
- The building no longer meets the minimum set-aside requirements of section 42(g)(1), the gross rent requirement of section 42(g)(2), or the other requirements for the units which are set aside.

However, recapture **does not** apply if:

- You disposed of the building or an ownership interest in it and you posted a satisfactory bond or pledged eligible U.S.

Treasury securities as collateral (for details, see section 42(j)(6); Form 8693; and Rev. Proc. 99-11);

- You disposed of an ownership interest in a building that you held through an electing large partnership;
- The decrease in qualified basis does not exceed the additions to qualified basis for which credits were allowable in years after the year the building was placed in service;
- You correct a noncompliance event within a reasonable period after it is discovered or should have been discovered;
- The credit did not reduce your tax liability (but you must adjust the allowable general business credit carryback and carryforward); or
- The qualified basis is reduced because of a casualty loss, provided the property is restored or replaced within a reasonable period.

Recordkeeping Requirements

To verify changes in qualified basis from year to year, you must keep, for 3 years after the 15-year compliance period ends, a copy of all Forms 8586, 8609, Schedule A (Form 8609), 8611, and 8693.

Form 8615

Form 8615, *Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,400*, was not available at the time of printing. The revised Form 8615 will be posted on the IRS Digital Daily at <http://www.irs.gov>.

Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

Attachment
Sequence No. **69**

Name of shareholder	Identifying number (see page 2 of instructions)
Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.)	Shareholder tax year: calendar year 20.... or other tax year beginning, 20..... and ending, 20.....
City or town, state, and ZIP code or country	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate	
Name of passive foreign investment company (PFIC) or qualified electing fund (QEF)	Employer identification number (if any)
Address (Enter number, street, city or town, and country.)	Tax year of company or fund: calendar year 20.... or other tax year beginning, 20.... and ending, 20.....

Part I Elections (See instructions.)

- A** **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 1a through 2c of Part II.*
- B** **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 10f of Part IV.*
- C** **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 10e.*
- D** **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 3a through 4c of Part II to calculate the tax that may be deferred.*
Note: *If any portion of line 1a or line 2a of Part II is includible under section 551 or 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.*
- E** **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC, or, if I qualify, my share of the PFIC's post-1986 earnings and profits deemed distributed, on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 10f of Part IV.*
- F** **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part III.*

Part II Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 1a through 2c. If you are making Election D, also complete lines 3a through 4c. (See page 5 of instructions.)

1a Enter your pro rata share of the ordinary earnings of the QEF	1a			
b Enter the portion of line 1a that is included in income under section 551 or 951 or that may be excluded under section 1293(g)	1b			
c Subtract line 1b from line 1a. Enter this amount on your tax return as dividend income	1c			
2a Enter your pro rata share of the total net capital gain of the QEF	2a			
b Enter the portion of line 2a that is included in income under section 551 or 951 or that may be excluded under section 1293(g)	2b			
c Subtract line 2b from line 2a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.)	2c			
3a Add lines 1c and 2c	3a			
b Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.)	3b			
c Enter the portion of line 3a not already included in line 3b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year	3c			
d Add lines 3b and 3c	3d			
e Subtract line 3d from line 3a, and enter the difference (if zero or less, enter amount in brackets)	3e			
Important: <i>If line 3e is greater than zero, and no portion of line 1a or 2a is includible in income under section 551 or 951, you may make Election D with respect to the amount on line 3e.</i>				
4a Enter the total tax for the tax year (See instructions.)	4a			
b Enter the total tax for the tax year determined without regard to the amount entered on line 3e	4b			
c Subtract line 4b from line 4a. This is the deferred tax, the time for payment of which is extended by making Election D. See instructions.	4c			

Part III Gain or (Loss) From Mark-to-Market Election (See page 5 of instructions.)

5	Enter the fair market value of your PFIC stock at the end of the tax year	5	
6	Enter your adjusted basis in the stock at the end of the tax year	6	
7	Excess. Subtract line 6 from line 5. If a gain, stop here. Include this amount as ordinary income on your tax return. If a loss, go to line 8	7	
8	Enter any unreversed inclusions (as defined in section 1296(d)). See instructions.	8	
9	Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return	9	

Part IV Distributions and Disposition of Stock in a Section 1291 Fund (See page 6 of instructions.)

Complete a **separate** Part IV for each excess distribution.

10a	Enter your total distributions from the PFIC during the current tax year. If the holding period of the PFIC stock began in the current tax year, this amount is dividend income to the extent there are accumulated earnings and profits	10a	
b	Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the company for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year).	10b	
c	Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.)	10c	
d	Multiply line 10c by 125%. Enter the lesser of line 10a or line 10d as a dividend on your income tax return	10d	
e	Subtract line 10d from line 10a. This amount, if more than zero, is the total excess distribution. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year	10e	
f	Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11	10f	
11a	Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year.		
b	Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income	11b	
c	Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)	11c	
d	Foreign tax credit. (See instructions.)	11d	
e	Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.)	11e	
f	Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.)	11f	

Part V Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.

	(i)	(ii)	(iii)	(iv)	(v)	(vi)
1 Tax year of outstanding election	-----	-----	-----	-----	-----	-----
2 Undistributed earnings to which the election relates						
3 Deferred tax						
4 Interest accrued on deferred tax (line 3) as of the filing date						
5 Event terminating election						
6 Earnings distributed or deemed distributed during the tax year						
7 Deferred tax due with this return						
8 Accrued interest due with this return.						
9 Deferred tax outstanding after partial termination of election						
10 Interest accrued after partial termination of election						



Allocation of Individual Income Tax to the Virgin Islands

2001

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040.

For calendar year 2001, or fiscal year ending

Attachment
Sequence No. **85**

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)	Apt. no.	City, town or post office, state or territory, and ZIP code

Part I Income From the Virgin Islands

1	Wages, salaries, tips, etc.	1	
2	Taxable interest	2	
3	Ordinary dividends	3	
4	Taxable refunds, credits, or offsets of local Virgin Islands taxes	4	
5	Alimony received	5	
6	Business income or (loss)	6	
7	Capital gain or (loss)	7	
8	Other gains or (losses)	8	
9	IRA distributions (taxable amount)	9	
10	Pensions and annuities (taxable amount)	10	
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11	
12	Farm income or (loss)	12	
13	Unemployment compensation	13	
14	Social security benefits (taxable amount)	14	
15	Other income. List type and amount. ▶	15	
16	Add lines 1 through 15. This is your total income	16	

Part II Adjusted Gross Income From the Virgin Islands

17	IRA deduction	17		
18	Student loan interest deduction	18		
19	Archer MSA deduction	19		
20	Moving expenses	20		
21	One-half of self-employment tax	21		
22	Self-employed health insurance deduction	22		
23	Self-employed SEP, SIMPLE, and qualified plans	23		
24	Penalty on early withdrawal of savings	24		
25	Add lines 17 through 24	25		
26	Subtract line 25 from line 16. This is your adjusted gross income	26		

Part III Allocation of Tax to the Virgin Islands

27	Enter amount from Form 1040, line 58	27		
28	Enter the total of the amounts from Form 1040, lines 53, 54, 61a, and 63; any uncollected social security and Medicare or RRTA tax or tax on golden parachute payments included on line 58; and any amount from Form 5329, Parts III, IV, V, VI, or VII, included on line 55	28		
29	Subtract line 28 from line 27	29		
30	Enter amount from Form 1040, line 34	30		
31	Divide line 26 above by line 30. Enter the result as a decimal (rounded to at least 3 places)	31	×	.
32	Multiply line 29 by line 31. This is your tax allocated to the Virgin Islands . Also, include this amount in the total on Form 1040, line 66. On the dotted line next to line 66, enter "Form 8689" and show the amount ▶	32		

Part IV Payments of Income Tax to the Virgin Islands

33	Income tax withheld by the Virgin Islands	33		
34	2001 estimated tax payments and amount applied from 2000 return	34		
35	Amount paid with Form 4868 (extension request)	35		
36	Add lines 33 through 35. These are your total payments	36		
37	If line 36 is more than line 32, subtract line 32 from line 36. This is the amount you overpaid to the Virgin Islands	37		
38	Amount of line 37 you want refunded to you	38		
39	Amount of line 37 you want applied to your 2002 estimated tax	39		
40	If line 32 is more than line 36, subtract line 36 from line 32. This is the amount you owe to the Virgin Islands	40		

Interest Computation Under the Look-Back Method for Completed Long-Term Contracts

▶ See separate instructions. ▶ Please print or type.

For the filing year beginning _____, and ending _____ . See page 3 of the instructions.

<p>Name _____</p>	<p>A Identifying number</p>
<p>Fill In Your Address Only If You Are Filing This Form Separately and Not With Your Tax Return</p> <p>Number, street, and apt., room, or suite no. If a P.O. box, see page 3 of the instructions. _____ City or town, state, and ZIP code _____</p>	<p>B Check applicable box to show type of taxpayer:</p> <p><input type="checkbox"/> Corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Estate or trust</p>

C If you were an owner of an interest in a pass-through entity (such as a partnership or an S corporation) that holds one or more long-term contracts to which this interest computation relates, enter the name and employer identification number of the entity. Attach a schedule if there is more than one such entity.

Name of entity _____	Employer identification number _____
----------------------	--------------------------------------

Part I Regular Method

	Date of each prior year to which interest computation relates:			
	(a) Year ended mo. yr.	(b) Year ended mo. yr.	(c) Year ended mo. yr.	
<p>1 Taxable income (or loss) for the prior year(s) shown on tax return (or as previously adjusted) before net operating loss or capital loss carrybacks (other than carrybacks that must be taken into account to properly compute interest under section 460). See page 3 of the instructions. If you were required to file Form 8697 for an earlier year, enter adjusted taxable income for the prior year(s) from line 3, Form 8697, for the most recent filing year that affects the prior year(s)</p>				
<p>2 Adjustment to income to reflect the difference between: (a) the amount of income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on the actual contract price and costs, and (b) the amount of income reported for such contracts based on estimated contract price and costs. See page 3 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement</p>				
<p>3 Adjusted taxable income for look-back purposes. Combine lines 1 and 2</p>				
<p>4 Income tax liability on line 3 amount using tax rates in effect for the prior year(s). See page 3 of the instructions. . . .</p>				
<p>5 Income tax liability shown on return (or as previously adjusted) for the prior year(s). See page 3 of the instructions. If you were required to file Form 8697 for an earlier year, enter the amount required to be reported on line 4, Form 8697, for the most recent filing year that affects the prior year(s)</p>				
<p>6 Increase (or decrease) in tax for the prior year(s) on which interest is due (or is to be refunded). Line 4 minus line 5</p>				
<p>7 Interest due on increase, if any, shown on line 6. See page 3 of the instructions for computation</p>				
<p>8 Interest to be refunded on decrease, if any, shown on line 6. See page 3 of the instructions for computation</p>				
<p>9 Net amount of INTEREST TO BE REFUNDED TO YOU. If line 8, column (d), exceeds line 7, column (d), enter the excess. File Form 8697 separately; DO NOT attach it to your tax return. See page 4 of the instructions</p>				
<p>10 Net amount of INTEREST YOU OWE. If line 7, column (d), exceeds line 8, column (d), enter the excess. Attach Form 8697 to your tax return. See page 4 of the instructions for where to include this amount on your return</p>				

Part II Simplified Marginal Impact Method

	Date of each prior year to which interest computation relates:			(d) Totals (Add columns (a), (b), and (c).)
	(a) Year ended mo. yr.	(b) Year ended mo. yr.	(c) Year ended mo. yr.	
1 Adjustment to regular taxable income to reflect the difference between: (a) the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on actual contract price and costs, and (b) the amount of such income reported for such contracts based on estimated contract price and costs. See page 5 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement				
2 Increase (or decrease) in regular tax for prior year(s). Multiply line 1 in each column by the applicable regular tax rate. See page 5 of the instructions Note: For prior years beginning before 1987, skip lines 3 and 4 and enter on line 5 the amount from line 2.				
3 Adjustment to alternative minimum taxable income to reflect the difference between: (a) the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on actual contract price and costs, and (b) the amount of such income reported for such contracts based on estimated contract price and costs. See page 5 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement				
4 Increase (or decrease) in alternative minimum tax (AMT) for prior year(s). Multiply line 3 in each column by the applicable AMT rate. See page 5 of the instructions.				
5 Enter the amount from line 2 or line 4, whichever is greater. See page 5 of the instructions if either amount is negative Pass-through entities: Skip line 6 and enter on line 7 the amount from line 5.				
6 Overpayment ceiling. For each column in which line 5 is a negative number, enter your total tax liability for the prior year, as adjusted for past applications of the look-back method, and after net operating loss, capital loss, and credit carryovers and carrybacks to that year. For each column in which line 5 is a positive number, leave line 6 blank and enter on line 7 the amount from line 5				
7 Increase (or decrease) in tax for the prior year(s) on which interest is due (or is to be refunded). Enter the amount from line 5 or line 6, whichever is smaller. Treat both numbers as positive when making this comparison, but enter the amount as a negative number				
8 Interest due on increase, if any, shown on line 7. See page 5 of the instructions for computation				
9 Interest to be refunded on decrease, if any, shown on line 7. See page 5 of the instructions for computation				
10 Net amount of INTEREST TO BE REFUNDED TO YOU . If line 9, column (d), exceeds line 8, column (d), enter the excess. File Form 8697 separately; DO NOT attach it to your tax return. See page 5 of the instructions				
11 Net amount of INTEREST YOU OWE . If line 8, column (d), exceeds line 9, column (d), enter the excess. Attach Form 8697 to your tax return. See page 5 of the instructions for where to include this amount on your return				

Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return

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

Signature(s) _____ Date _____

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security number
	Firm's name (or yours if self-employed) and address			EIN
				ZIP code



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

▶ Attach to your tax return.

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 16 through 18 of your 2000 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 2000, see instructions	4		
5	Enter: \$45,000 if married filing jointly or qualifying widow(er) for 2000; \$33,750 if single or head of household for 2000; or \$22,500 if married filing separately for 2000. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2000; \$112,500 if single or head of household for 2000; or \$75,000 if married filing separately for 2000. 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 for 2000 you reported capital gain distributions directly on Form 1040, line 13, or completed Schedule D (Form 1040 or 1041) 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 would have had an amount on either of those lines had you completed them, go to Part III of Form 8801 to figure the amount to enter on this line. All others: 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 2000; or \$87,500 or less if married filing separately for 2000. Otherwise, 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 2000; or \$1,750 if married filing separately for 2000	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 2000 Form 6251, line 27, or Form 1041, Schedule I, line 38	14		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		

Part II Minimum Tax Credit and Carryforward to 2002

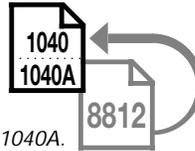
16	Enter the amount from your 2000 Form 6251, line 28, or 2000 Form 1041, Schedule I, line 39	16		
17	Enter the amount from line 15 above	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2000 minimum tax credit carryforward. Enter the amount from your 2000 Form 8801, line 26	19		
20	Enter the total of your 2000 unallowed nonconventional source fuel credit and 2000 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21		
22	Enter your 2001 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2001 Form 6251, line 26, or 2001 Form 1041, Schedule I, line 37	23		
24	Subtract line 23 from line 22. If zero or less, enter -0-	24		
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2001 Form 1040, line 50; Form 1040NR, line 46; or Form 1041, Schedule G, line 2d	25		
26	Minimum tax credit carryforward to 2002. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26		

Part III Line 11 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Schedule D (Form 1040) for 2000 because you reported capital gain distributions directly on Form 1040, line 13, see the instructions before you complete this part. If you are an individual and you did not complete Part IV of your 2000 Schedule D (Form 1040), complete lines 20 through 27 of that Schedule D before completing this part. For an estate or trust that did not complete Part V of the 2000 Schedule D (Form 1041), complete lines 19 through 26 of that Schedule D before completing this part.

27	Enter the amount from line 10			27	
28	Enter the amount from your 2000 Schedule D (Form 1040), line 27 (or 2000 Schedule D (Form 1041), line 26)	28			
29	Enter the amount from your 2000 Schedule D (Form 1040), line 25 (or 2000 Schedule D (Form 1041), line 24)	29			
30	Add lines 28 and 29	30			
31	Enter the amount from your 2000 Schedule D (Form 1040), line 22 (or 2000 Schedule D (Form 1041), line 21)	31			
32	Enter the smaller of line 30 or line 31				32
33	Subtract line 32 from line 27. If zero or less, enter -0- ▶				33
34	Multiply line 33 by 26% (.26) if line 33 is: \$175,000 or less if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 2000; or \$87,500 or less if married filing separately for 2000. Otherwise , multiply line 33 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 2000; or \$1,750 if married filing separately for 2000				34
35	Enter the amount from your 2000 Schedule D (Form 1040), line 36 (or 2000 Schedule D (Form 1041), line 35). If you did not complete Part IV of your 2000 Schedule D (Form 1040) (Part V of the 2000 Schedule D (Form 1041) for an estate or trust), enter -0-	35			
36	Enter the smallest of line 27, line 28, or line 35 ▶	36			
37	Multiply line 36 by 10% (.10)				37
38	Enter the smaller of line 27 or line 28	38			
39	Enter the amount from line 36	39			
40	Subtract line 39 from line 38 ▶	40			
41	Multiply line 40 by 20% (.20)				41
If line 29 is zero or blank, skip lines 42 through 45 and go to line 46.					
42	Enter the amount from line 27	42			
43	Add lines 33, 36, and 40	43			
44	Subtract line 43 from line 42	44			
45	Multiply line 44 by 25% (.25)				45
46	Add lines 34, 37, 41, and 45				46
47	Multiply line 27 by 26% (.26) if line 27 is: \$175,000 or less if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 2000; or \$87,500 or less if married filing separately for 2000. Otherwise , multiply line 27 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 2000; or \$1,750 if married filing separately for 2000				47
48	Enter the smaller of line 46 or line 47 here and on line 11				48

Additional Child Tax Credit



Department of the Treasury
Internal Revenue Service

Complete and attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instructions or page 37 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 3 of the publication				1
2	Enter the amount from Form 1040, line 48, or Form 1040A, line 31				2
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit				3
4	Enter your total taxable earned income. See the instructions on back	4			5
5	Is the amount on line 4 more than \$10,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$10,000 from the amount on line 4. Enter the result	5			
6	Multiply the amount on line 5 by 10% (.10) and enter the result Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop ; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.				6

Part II Certain Filers Who Have Three or More Qualifying Children

7	Enter the total of the withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions on back	7			8
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 54, plus any uncollected social security and Medicare or RRTA taxes included on line 58. 1040A filers: Enter -0-.	8			
9	Add lines 7 and 8	9			
10	1040 filers: Enter the total of the amounts from Form 1040, lines 61a and 62. 1040A filers: Enter the total of the amount from Form 1040A, line 39a, plus any excess social security and RRTA taxes withheld that you entered to the left of line 41 (see the instructions on back).	10			11
11	Subtract line 10 from line 9. If zero or less, enter -0-				
12	Enter the larger of line 6 or line 11 here Next, enter the smaller of line 3 or line 12 on line 13.				12

Part III Your Additional Child Tax Credit

13	This is your additional child tax credit				13
----	--	--	--	--	----



Enter this amount on
Form 1040, line 63, or
Form 1040A, line 40.

**Parents' Election To Report
Child's Interest and Dividends**

▶ See instructions below and on back.
▶ Attach to parents' Form 1040 or Form 1040NR.

Name(s) shown on your return

Your social security number

Caution: The Federal income tax on your child's income, including capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax Benefits You May Not Take** on the back.

A Child's name (first, initial, and last)

B Child's social security number

c If more than one Form 8814 is attached, check here

Part I Child's Interest and Dividends To Report on Your Return

1a Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a		
b Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b		
2 Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2		
3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3		
4 Add lines 1a, 2, and 3. If the total is \$1,500 or less, skip lines 5 and 6 and go to line 7. If the total is \$7,500 or more, do not file this form. Your child must file his or her own return to report the income	4		
5 Base amount	5	1,500	00
6 Subtract line 5 from line 4. If you checked the box on line C above or if you entered an amount on line 3, see the instructions. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. Go to line 7 below	6		

Part II Tax on the First \$1,500 of Child's Interest and Dividends

7 Amount not taxed	7	750	00
8 Subtract line 7 from line 4. If the result is zero or less, enter -0-	8		
9 Tax. Is the amount on line 8 less than \$750? <input type="checkbox"/> No. Enter \$75 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below. }	9		

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 40, or Form 1040NR, line 39. Be sure to check box **a** on Form 1040, line 40, or Form 1040NR, line 39.

General Instructions

Purpose of Form. Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets **all** of the following conditions.

- Was under age 14 on January 1, 2002.
- Is required to file a 2001 return.
- Had income only from interest and dividends, including Alaska Permanent Fund dividends.
- Had gross income for 2001 that was less than \$7,500.
- Had no estimated tax payments for 2001 (including any overpayment of tax from his or her 2000 return applied to 2001 estimated tax).

- Had no Federal income tax withheld from his or her income.

You must also qualify. See **Parents Who Qualify To Make the Election** below.

How To Make the Election. To make the election, complete and attach Form(s) 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for **each** child whose income you choose to report.

Parents Who Qualify To Make the Election. You qualify to make this election if you file Form 1040 or Form 1040NR and **any** of the following apply.

- You are filing a joint return for 2001 with the child's other parent.
- You and the child's other parent were married to each other but file separate

returns for 2001 **and** you had the **higher** taxable income.

- You were unmarried, treated as unmarried for Federal income tax purposes, or separated from the child's other parent by a divorce or separate maintenance decree. You must have had custody of your child for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you may make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had **higher** taxable income than your new spouse.

(continued)

**Exclusion of Interest From Series EE and I
 U.S. Savings Bonds Issued After 1989
 (For Filers With Qualified Higher Education Expenses)**
 ▶ Attach to Form 1040 or Form 1040A.

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

1 (a) Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	(b) Name and address of eligible educational institution

If you need more space, attach a statement.

2 Enter the total qualified higher education expenses you paid in 2001 for the person(s) listed in column (a) of line 1. See the instructions to find out which expenses qualify	2		
3 Enter the total of any nontaxable educational benefits (such as nontaxable scholarship or fellowship grants) received for 2001 for the person(s) listed in column (a) of line 1. See instructions	3		
4 Subtract line 3 from line 2. If zero or less, stop . You cannot take the exclusion	4		
5 Enter the total proceeds (principal and interest) from all series EE and I U.S. savings bonds issued after 1989 that you cash during 2001	5		
6 Enter the interest included on line 5. See instructions	6		
7 If line 4 is equal to or more than line 5, enter "1.000." If line 4 is less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	7	×	.
8 Multiply line 6 by line 7	8		
9 Enter your modified adjusted gross income. See instructions Note: If line 9 is \$70,750 or more if single or head of household, or \$113,650 or more if married filing jointly or qualifying widow(er), stop . You cannot take the exclusion.	9		
10 Enter: \$55,750 if single or head of household; \$83,650 if married filing jointly or qualifying widow(er)	10		
11 Subtract line 10 from line 9. If zero or less, skip line 12, enter -0- on line 13, and go to line 14	11		
12 Divide line 11 by: \$15,000 if single or head of household; \$30,000 if married filing jointly or qualifying widow(er). Enter the result as a decimal (rounded to at least three places)	12	×	.
13 Multiply line 8 by line 12	13		
14 Excludable savings bond interest. Subtract line 13 from line 8. Enter the result here and on Schedule B (Form 1040), line 3, or Schedule 1 (Form 1040A), line 3, whichever applies . . ▶	14		

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

If you cashed series EE or I U.S. savings bonds in 2001 that were issued after 1989, you may be able to exclude from your income part or all of the interest on those bonds. Use this form to figure the amount of any interest you may exclude.

Who May Take the Exclusion

You may take the exclusion if **all four** of the following apply.

1. You cashed qualified U.S. savings bonds in 2001 that were issued after 1989.
2. You paid qualified higher education expenses in 2001 for yourself, your spouse, or your dependents.
3. Your filing status is any status **except** married filing separately.
4. Your modified AGI (adjusted gross income) is less than: \$70,750 if single or head of household; \$113,650 if married filing jointly or qualifying widow(er). See the instructions for line 9 to figure your modified AGI.

U.S. Savings Bonds That Qualify for Exclusion

To qualify for the exclusion, the bonds must be series EE or I U.S. savings bonds issued after 1989 in your name, or, if you are married, they may be issued in your name and your spouse's name. Also, you must have been age 24 or older before the bonds were issued. A bond bought by a parent and issued in the name of his or her child under age 24 does not qualify for the exclusion by the parent or child.

Recordkeeping Requirements

Keep the following records to verify interest you exclude.

- Bills, receipts, canceled checks, or other documents showing you paid qualified higher education expenses in 2001.
- A written record of each post-1989 series EE or I bond that you cash. Your record must include the serial number, issue date, face value, and total redemption proceeds (principal and interest) of each bond. You may use **Form 8818**, Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year	1		
2	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2		
3	Pass-through orphan drug credit(s) from an S corporation, partnership, estate, or trust	3		
4	Total current year orphan drug credit. Add lines 2 and 3	4		

Part II Tax Liability Limit (See **Who Must File Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 40	}	5	
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
6	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 28	}	6	
	• Corporations. Enter the amount from Form 4626, line 15			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39			
7	Add lines 5 and 6		7	
8a	Foreign tax credit	8a		
b	Credit for child and dependent care expenses (Form 2441, line 9)	8b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	8c		
d	Education credits (Form 8863, line 18)	8d		
e	Rate reduction credit (Form 1040, line 47)	8e		
f	Child tax credit (Form 1040, line 48)	8f		
g	Mortgage interest credit (Form 8396, line 11)	8g		
h	Adoption credit (Form 8839, line 14)	8h		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i		
j	Possessions tax credit (Form 5735, line 17 or 27)	8j		
k	Credit for fuel from a nonconventional source	8k		
l	Qualified electric vehicle credit (Form 8834, line 20)	8l		
m	Add lines 8a through 8l		8m	
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14		9	
10	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 26	}	10	
	• Corporations. Enter the amount from Form 4626, line 13			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 37			
11	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	11		
12	Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)	12		
13	Enter the greater of line 10 or line 12		13	
14	Subtract line 13 from line 9. If zero or less, enter -0-		14	
15	Orphan drug credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 50; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return		15	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Form 8820 to claim the orphan drug credit. The credit is 50% of qualified clinical testing expenses paid or incurred during the tax year. See section 45C and Regulations section 1.28-1 for details.

Who Must File

An individual, estate, trust, organization, or corporation that elects to claim an orphan drug credit, or any S corporation, partnership, estate, or trust that allocates the credit to its shareholders, partners, or beneficiaries must complete this form and attach it to its income tax return.

Definitions

Qualified clinical testing expenses. Generally, qualified clinical testing

expenses are amounts paid or incurred by the taxpayer that would be described as qualified research expenses under section 41, with the following modifications:

- In sections 41(b)(2) and (3), "clinical testing" is substituted for "qualified research" **and**
- 100% (instead of 65% or 75%) of contract research expenses are treated as clinical testing expenses.

Qualified clinical testing expenses do not include expenses to the extent they are

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on tax return

Identifying number

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

- 1 Description of like-kind property given up ▶
- 2 Description of like-kind property received ▶
- 3 Date like-kind property given up was originally acquired (month, day, year)

3	/	/
---	---	---
- 4 Date you actually transferred your property to other party (month, day, year)

4	/	/
---	---	---
- 5 Date like-kind property you received was identified (month, day, year) (see instructions)

5	/	/
---	---	---
- 6 Date you actually received the like-kind property from other party (month, day, year)

6	/	/
---	---	---
- 7 Was the exchange made with a related party (see instructions)? If "Yes," complete Part II. If "No," go to Part III.
 - a Yes, in this tax year b Yes, in a prior tax year c No

Part II Related Party Exchange Information

- 8 Name of related party Related party's identifying number

- Address (no., street, and apt., room, or suite no.)

- City or town, state, and ZIP code Relationship to you

- 9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of the like-kind property received from you in the exchange? Yes No
- 10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of the like-kind property you received? Yes No

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies. See **Related party exchanges** in the instructions.

11 If one of the exceptions below applies to the disposition, check the applicable box:

- a The disposition was after the death of either of the related parties.
- b The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
- c You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions).

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred **and** received (a) more than one group of like-kind properties, or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12 Fair market value (FMV) of other property given up	12		
13 Adjusted basis of other property given up	13		
14 Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14		
15 Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15		
16 FMV of like-kind property you received	16		
17 Add lines 15 and 16	17		
18 Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions)	18		
19 Realized gain or (loss). Subtract line 18 from line 17	19		
20 Enter the smaller of line 15 or line 19, but not less than zero	20		
21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21		
22 Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22		
23 Recognized gain. Add lines 21 and 22	23		
24 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		
25 Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		

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

Your social security number

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used **only** by officers or employees of the executive branch of the Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property exceeds the basis of the divested property.

26 Enter the number from the upper right corner of your certificate of divestiture (Do not attach a copy of your certificate. Keep the certificate with your records.) **▶** _____ - _____

27 Description of divested property **▶** _____

28 Description of replacement property **▶** _____

29 Date divested property was sold (month, day, year) **29** / /

30 Sales price of divested property (see instructions) 30				
31 Basis of divested property 31				
32 Realized gain. Subtract line 31 from line 30 32				
33 Cost of replacement property purchased within 60 days after date of sale 33				
34 Recognized gain. Subtract line 33 from line 30. If zero or less, enter -0- 34				
35 Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions) 35				
36 Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions) 36				
37 Deferred gain. Subtract line 34 from line 32 37				
38 Basis of replacement property. Subtract line 37 from line 33 38				

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Parts I, II, and III of Form 8824 to report an exchange of business or investment property for property of a like kind (section 1031). Use Part IV to report the nonrecognition of gain from conflict-of-interest sales by certain members of the executive branch of the Federal Government (section 1043). **Do not** complete Part IV if you are not electing to defer any of the gain. Instead, report the sale only on Form 4797 or Schedule D (Form 1040), whichever applies.

Report each exchange on a separate Form 8824. If you wish, you may file only a summary Form 8824 and attach your own statement showing all the information requested on Form 8824 for each exchange. Include your name and identifying number at the top of each page of the statement. On the summary

Form 8824, enter **only** your name and identifying number, "Summary" on line 1, the total recognized gain from all exchanges on line 23, and the total basis of all like-kind property received on line 25.

When To File

If during the current tax year you transferred property to another party in a like-kind exchange, you must file Form 8824. Also file Form 8824 for the 2 years following the year of a related party exchange (see **Related party exchanges** on page 3).

Like-Kind Exchanges

Generally, if you exchange business or investment property solely for business or investment property of a like kind, no gain or loss is recognized under section 1031. If, as part of the exchange, you also receive other (not like-kind) property or money, gain is recognized to the extent of the other property and money received, but a loss is not recognized.

Section 1031 does not apply to exchanges of inventory, stocks, bonds, notes, other securities or evidence of indebtedness, or certain other assets. See section 1031(a)(2).

Like-kind property. Properties are of like kind if they are of the same nature or character, even if they differ in grade or quality. Personal properties of a like class are like-kind properties. However, livestock of different sexes are not like-kind properties. Also, personal property used predominantly in the United States and personal property used predominantly outside the United States are **not** like-kind properties. See Pub. 544 for more details.

Real properties generally are of like kind, regardless of whether the properties are improved or unimproved. However, real property in the United States and real property outside the United States are **not** like-kind properties.

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Total eligible access expenditures (see instructions)	1		
2	Minimum amount	2	\$ 250	00
3	Subtract line 2 from line 1. If zero or less, enter -0-	3		
4	Maximum amount	4	\$10,000	00
5	Enter the smaller of line 3 or line 4.	5		
6	Current year credit. Multiply line 5 by 50% (.50)	6		
7	Disabled access credits from pass-through entities:			
	If you are a—	Then enter total of current year disabled access credit(s) from—		
	a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13		
	b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13		
7		7		
8	Total current year disabled access credit. Add lines 6 and 7, but do not enter more than \$5,000.	8		

Part II Tax Liability Limit (See **Who Must File Form 3800** to find out if you complete Part II or file Form 3800.)

9	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 40	}		9
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
10	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 28	}		10
	• Corporations. Enter the amount from Form 4626, line 15			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39			
11	Add lines 9 and 10			11
12a	Foreign tax credit	12a		
b	Credit for child and dependent care expenses (Form 2441, line 9)	12b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	12c		
d	Education credits (Form 8863, line 18)	12d		
e	Rate reduction credit (Form 1040, line 47)	12e		
f	Child tax credit (Form 1040, line 48)	12f		
g	Mortgage interest credit (Form 8396, line 11)	12g		
h	Adoption credit (Form 8839, line 14)	12h		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	12i		
j	Possessions tax credit (Form 5735, line 17 or 27)	12j		
k	Credit for fuel from a nonconventional source	12k		
l	Qualified electric vehicle credit (Form 8834, line 20)	12l		
m	Add lines 12a through 12l	12m		
13	Net income tax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13		
14	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 26	}		14
	• Corporations. Enter the amount from Form 4626, line 13			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 37			
15	Net regular tax. Subtract line 12m from line 9. If zero or less, enter -0-	15		
16	Enter 25% (.25) of the excess, if any, of line 15 over \$25,000 (see instructions)	16		
17	Enter the greater of line 14 or line 16	17		
18	Subtract line 17 from line 13. If zero or less, enter -0-	18		
19	Disabled access credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 50; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return	19		

Recapture of Federal Mortgage Subsidy

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

Name(s)	Social security number (as shown on page 1 of your tax return)
---------	--

Part I Description of Home Subject to Federally Subsidized Debt

- 1 Address of property (number and street, city or town, state, and ZIP code)

- 2 Check the box that describes the type of Federal subsidy you had on the loan for your home.
 - a Mortgage loan from the proceeds of a tax-exempt bond
 - b Mortgage credit certificate

Note: If neither box applies, you are not subject to recapture tax on the sale or other disposition of your home. **DO NOT** complete this form.
- 3 Name of the bond or certificate issuer _____
 State _____ Political subdivision (city, county, etc.) _____ Agency, if any _____
- 4 Name and address of original lending institution _____
- 5 Date of closing of the original loan _____
 Month _____ Day _____ Year _____

Note: If the date of closing of the loan was before January 1, 1991, recapture tax does not apply. **DO NOT** complete this form. If you (1) checked the box on line 2b (mortgage credit certificate), (2) refinanced your home, and (3) received a reissued mortgage credit certificate, see **Refinancing your home** on page 1 of the instructions.

- 6 Date of sale or other disposition of your interest in the home _____
 Month _____ Day _____ Year _____
- 7 Number of years and full months between original closing date (line 5) and date of sale or disposition (line 6): _____
 Years _____ Full months _____
- 8 Date of full repayment of the original loan including a refinancing other than one for which a replacement mortgage credit certificate was issued (see instructions) _____
 Month _____ Day _____ Year _____

Part II Computation of Recapture Tax

9 Sales price of your interest in the home sold or disposed of (see instructions)	9	
10 Expenses of sale. Include sales commissions, advertising, legal fees, etc.	10	
11 Amount realized. Subtract line 10 from line 9	11	
12 Adjusted basis of your interest in the home sold or disposed of (see instructions)	12	
13 Gain or (loss) from sale or disposition. Subtract line 12 from line 11. If a loss, stop here and attach this form to your Form 1040. You do not owe recapture tax	13	
14 Multiply line 13 by 50% (.50)	14	
15 Modified adjusted gross income (see instructions)	15	
16 Adjusted qualifying income (see instructions)	16	
17 Subtract line 16 from line 15. If zero or less, stop here and attach this form to your Form 1040. You do not owe recapture tax	17	
18 Income percentage. If the amount on line 17 is \$5,000 or more, enter "100." Otherwise, divide the amount on line 17 by \$5,000 and enter the result as a percentage. Round to the nearest whole percentage	18	%
19 Federally subsidized amount (see instructions)	19	
20 Holding period percentage (see instructions)	20	%
21 Multiply line 19 by the percentage on line 20	21	
22 Recapture amount. Multiply line 21 by the percentage on line 18	22	
23 Tax. Enter the smaller of line 14 or line 22. Also, include this amount on the line for total tax on Form 1040. For details, see the Instructions for Form 1040	23	



Expenses for Business Use of Your Home

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

2001
 Attachment
 Sequence No. **66**

▶ **See separate instructions.**

Name(s) of proprietor(s)	Your social security number
--------------------------	-----------------------------

Part I Part of Your Home Used for Business

1 Area used regularly and exclusively for business, regularly for day care, or for storage of inventory or product samples. See instructions	1	
2 Total area of home	2	
3 Divide line 1 by line 2. Enter the result as a percentage	3	%
<ul style="list-style-type: none"> • For day-care facilities not used exclusively for business, also complete lines 4-6. • All others, skip lines 4-6 and enter the amount from line 3 on line 7. 		
4 Multiply days used for day care during year by hours used per day	4	hr.
5 Total hours available for use during the year (365 days × 24 hours). See instructions	5	8,760 hr.
6 Divide line 4 by line 5. Enter the result as a decimal amount	6	
7 Business percentage. For day-care facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶	7	%

Part II Figure Your Allowable Deduction

8 Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions. See instructions for columns (a) and (b) before completing lines 9-20.		8	
	(a) Direct expenses	(b) Indirect expenses	
9 Casualty losses. See instructions	9		
10 Deductible mortgage interest. See instructions	10		
11 Real estate taxes. See instructions	11		
12 Add lines 9, 10, and 11	12		
13 Multiply line 12, column (b) by line 7		13	
14 Add line 12, column (a) and line 13			14
15 Subtract line 14 from line 8. If zero or less, enter -0-			15
16 Excess mortgage interest. See instructions	16		
17 Insurance	17		
18 Repairs and maintenance	18		
19 Utilities	19		
20 Other expenses. See instructions	20		
21 Add lines 16 through 20	21		
22 Multiply line 21, column (b) by line 7		22	
23 Carryover of operating expenses from 2000 Form 8829, line 41		23	
24 Add line 21 in column (a), line 22, and line 23			24
25 Allowable operating expenses. Enter the smaller of line 15 or line 24			25
26 Limit on excess casualty losses and depreciation. Subtract line 25 from line 15			26
27 Excess casualty losses. See instructions	27		
28 Depreciation of your home from Part III below	28		
29 Carryover of excess casualty losses and depreciation from 2000 Form 8829, line 42	29		
30 Add lines 27 through 29			30
31 Allowable excess casualty losses and depreciation. Enter the smaller of line 26 or line 30			31
32 Add lines 14, 25, and 31			32
33 Casualty loss portion, if any, from lines 14 and 31. Carry amount to Form 4684 , Section B			33
34 Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶			34

Part III Depreciation of Your Home

35 Enter the smaller of your home's adjusted basis or its fair market value. See instructions	35	
36 Value of land included on line 35	36	
37 Basis of building. Subtract line 36 from line 35	37	
38 Business basis of building. Multiply line 37 by line 7	38	
39 Depreciation percentage. See instructions	39	%
40 Depreciation allowable. Multiply line 38 by line 39. Enter here and on line 28 above. See instructions	40	

Part IV Carryover of Unallowed Expenses to 2002

41 Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-	41	
42 Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-	42	



Department of the Treasury
Internal Revenue Service

▶ **Attach to your return.**

Name(s) shown on return

Identifying number

Part I Current Year Credit (See instructions.)

1	Qualified enhanced oil recovery costs	1		
2	Current year credit. Multiply line 1 by 15% (.15) (see instructions)	2		
3	Enhanced oil recovery credits from pass-through entities			
	If you are a—	Then enter total of current year credit(s) from—		
	a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13		
	b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13		
4	Total current year credit. Add lines 2 and 3	3		
		4		

Part II Tax Liability Limit (See **Who Must File Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 40	}	5	
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
6	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 28	}	6	
	• Corporations. Enter the amount from Form 4626, line 15			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39			
7	Add lines 5 and 6		7	
8a	Foreign tax credit	8a		
b	Credit for child and dependent care expenses (Form 2441, line 9)	8b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	8c		
d	Education credits (Form 8863, line 18)	8d		
e	Rate reduction credit (Form 1040, line 47)	8e		
f	Child tax credit (Form 1040, line 48)	8f		
g	Mortgage interest credit (Form 8396, line 11)	8g		
h	Adoption credit (Form 8839, line 14)	8h		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i		
j	Possessions tax credit (Form 5735, line 17 or 27)	8j		
k	Credit for fuel from a nonconventional source	8k		
l	Qualified electric vehicle credit (Form 8834, line 20)	8l		
m	Add lines 8a through 8l		8m	
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14		9	
10	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 26	}	10	
	• Corporations. Enter the amount from Form 4626, line 13			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 37			
11	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-		11	
12	Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)		12	
13	Enter the greater of line 10 or line 12		13	
14	Subtract line 13 from line 9. If zero or less, enter -0-		14	
15	Enhanced oil recovery credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 50; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return		15	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Form 8830 to claim the enhanced oil recovery credit. Partnerships and S

corporations use the form to figure the credit to pass through to partners and shareholders. The credit is 15% of certain costs paid or incurred in connection with an enhanced oil recovery project.

An owner of an operating mineral interest may claim or elect not to claim this credit on either an original or amended

return at any time within 3 years from the due date of the return (determined without regard to extensions).

Amount of Credit

The tentative credit is 15% of qualified costs for the year. The credit is reduced when the reference price, determined

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

Name(s) shown on return

Identifying number

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the total on line 8.

	(a)	(b)	(c)	
1 Enter date vehicle placed in service (MM/DD/YYYY)	1 / /	/ /	/ /	
2 Cost of vehicle	2			
3 Section 179 expense deduction (see instructions)	3			
4 Subtract line 3 from line 2	4			
5 For a vehicle placed in service before 2002, multiply line 4 by 10% (.10). For a vehicle placed in service during 2002, multiply line 4 by 7.5% (.075)	5			
6 Maximum credit per vehicle. For a vehicle placed in service before 2002, enter \$4,000. For a vehicle placed in service during 2002, enter \$3,000	6			
7 Enter the smaller of line 5 or line 6	7			
8 Current year qualified electric vehicle credit. Add columns (a) through (c) on line 7				8
9 Credits from pass-through entities:				
If you are a— Then enter total of current year qualified electric vehicle credit(s) from—				
Shareholder } Schedule K-1 (Form 1120S), lines 12d through 13				9
Partner } Schedule K-1 (Form 1065), lines 12c through 13				
10 Total current year credit. Add lines 8 and 9				10
11 Passive activity credits included on line 10 (see instructions)				11
12 Subtract line 11 from line 10				12
13 Passive activity credits allowed for 2001 (see instructions)				13
14 Tentative qualified electric vehicle credit. Add lines 12 and 13 ▶				14

Part II Tax Liability Limitation

15 Regular tax before credits.			
<ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 40. • Corporations. Enter the amount from Form 1120, Schedule J, line 3. • Other filers. Enter the regular tax before credits from your return. 			15
16 Credits that reduce regular tax before the qualified electric vehicle credit:			
a Foreign tax credit	16a		
b Credit for child and dependent care expenses (Form 2441, line 9)	16b		
c Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	16c		
d Education credits (Form 8863, line 18)	16d		
e Rate reduction credit (Form 1040, line 47)	16e		
f Child tax credit (Form 1040, line 48)	16f		
g Mortgage interest credit (Form 8396, line 11)	16g		
h Adoption credit (Form 8839, line 14)	16h		
i District of Columbia first-time homebuyer credit (Form 8859, line 11)	16i		
j Possessions tax credit (Form 5735, line 17 or 27)	16j		
k Credit for fuel from a nonconventional source	16k		
l Add lines 16a through 16k			16l
17 Net regular tax. Subtract line 16l from line 15. If zero or less, do not file this form; you cannot claim this credit			17
18 Tentative minimum tax (see instructions).			
<ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 26. • Corporations. Enter the amount from Form 4626, line 13. • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 37. 			18
19 Excess of net regular tax over tentative minimum tax. Subtract line 18 from line 17. If zero or less, do not file this form; you cannot claim this credit ▶			19
20 Qualified electric vehicle credit. Enter the smaller of line 14 or line 19 (if line 19 is smaller, see instructions). Also enter on Form 1040, line 50; Form 1120, Schedule J, line 6c; Form 1041, Schedule G, line 2b; or the appropriate line of other income tax returns ▶			20

Name(s) shown on return

Identifying number

Part I Current Year Credit

Electricity produced by closed-loop biomass facility placed in service after 1992 and before 2002 or poultry waste facility placed in service after 1999 and before 2002:

1	Kilowatt-hours produced and sold (see instructions)	× 0.017	1
2	Phaseout adjustment (see instructions)	\$ ×	2
3	Credit for electricity produced by closed-loop biomass or poultry waste facility. Subtract line 2 from line 1.		3

Electricity produced by wind facility placed in service after 1993 and before 2002:

4	Kilowatt-hours produced and sold (see instructions)	× 0.017	4
5	Phaseout adjustment (see instructions)	\$ ×	5
6	Credit for electricity produced by wind facility. Subtract line 5 from line 4.		6
7	Total credit before reduction. Add lines 3 and 6.		7

Reduction for government grants, subsidized financing, and other credits:

8	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any other credits allowed for the project for this and all prior tax years		8
9	Total of additions to the capital account for the project for this and all prior tax years		9
10	Divide line 8 by line 9. Show as a decimal carried to at least 4 places		10
11	Multiply line 7 by line 10		11
12	Current year credit. Subtract line 11 from line 7.		12

13	Renewable electricity production credit(s) from pass-through entities:		13
14	Total current year credit. Add lines 12 and 13.		14

If you are a—	Then enter the credit(s) from—
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13
c Beneficiary	Schedule K-1 (Form 1041), line 14

Part II Tax Liability Limit (See Who Must File Form 3800 to find out if you complete Part II or file Form 3800.)

15	Regular tax before credits:		15
	• Individuals. Enter the amount from Form 1040, line 40	}	
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		
16	Alternative minimum tax (see instructions)		16
17	Add lines 15 and 16		17

18a	Foreign tax credit	18a	
b	Credit for child and dependent care expenses (Form 2441, line 9)	18b	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	18c	
d	Education credits (Form 8863, line 18)	18d	
e	Rate reduction credit (Form 1040, line 47)	18e	
f	Child tax credit (Form 1040, line 48)	18f	
g	Mortgage interest credit (Form 8396, line 11)	18g	
h	Adoption credit (Form 8839, line 14)	18h	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	18i	
j	Possessions tax credit (Form 5735, line 17 or 27)	18j	
k	Credit for fuel from a nonconventional source	18k	
l	Qualified electric vehicle credit (Form 8834, line 20)	18l	
m	Add lines 18a through 18l	18m	

19	Net income tax. Subtract line 18m from line 17. If zero, skip lines 20 through 23 and enter -0- on line 24	19	
20	Tentative minimum tax (see instructions)	20	
21	Net regular tax. Subtract line 18m from line 15. If zero or less, enter -0-	21	
22	Enter 25% (.25) of the excess, if any, of line 21 over \$25,000 (see instructions)	22	
23	Enter the greater of line 20 or line 22	23	
24	Subtract line 23 from line 19. If zero or less, enter -0-	24	

25	Renewable electricity credit allowed for the current year. Enter the smaller of line 14 or line 24 here and on Form 1040, line 50; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return	25	
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Qualified Adoption Expenses

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040 or 1040A.

▶ See separate instructions.

Name(s) shown on return

Your social security number

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

- **Eligible Child**
- **Employer-Provided Adoption Benefits**
- **Qualified Adoption Expenses**

Part I Information About Your Eligible Child or Children—You must complete this part. See the instructions for details, including what to do if you need more space.

1	(a) Child's name		(b) Child's year of birth	Check if child was—			(f) Child's identifying number
				(c) born before 1983 and was disabled	(d) a child with special needs	(e) a foreign child	
	First	Last					
Child 1				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Child 2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Caution: If the child was a foreign child, see **Special Rules** in the instructions for line 1, column (e), before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.

Part II Adoption Credit

	Child 1	Child 2		
2 Enter \$5,000 (\$6,000 for a child with special needs)	2			
3 Did you file Form 8839 for a prior year? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See the instructions for the amount to enter.	3			
4 Subtract line 3 from line 2	4			
5 Enter the total qualified adoption expenses you paid in: ● 2000 if the adoption was not final by the end of 2001. ● 2000 and 2001 if the adoption was final in 2001. ● 2001 if the adoption was final before 2001.	5			
6 Enter the smaller of line 4 or line 5	6			
7 Add the amounts on line 6. If zero, skip lines 8-11 and enter -0- on line 12			7	
8 Enter your modified adjusted gross income (see instructions)	8			
9 Is line 8 more than \$75,000? <input type="checkbox"/> No. Skip lines 9 and 10, and enter -0- on line 11. <input type="checkbox"/> Yes. Subtract \$75,000 from line 8.	9			
10 Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000"	10		×	.
11 Multiply line 7 by line 10	11			
12 Subtract line 11 from line 7	12			
13 Carryforward of adoption credit from prior years (see instructions)	13			
14 Add lines 12 and 13. Then, see the instructions for the amount of credit to enter on Form 1040, line 49, or Form 1040A, line 32	14			

Part III Employer-Provided Adoption Benefits

	Child 1		Child 2		
15 Enter \$5,000 (\$6,000 for a child with special needs)	15				
16 Did you receive employer-provided adoption benefits for a prior year? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See the instructions for the amount to enter. }	16				
17 Subtract line 16 from line 15. If zero or less, enter -0-	17				
18 Enter the total amount of employer-provided adoption benefits you received in 2001. This amount should be shown in box 12 of your 2001 W-2 form(s) with code T	18				
19 Add the amounts on line 18	19				
20 Enter the smaller of line 17 or line 18	20				
21 Add the amounts on line 20. If zero, skip lines 22-25, enter -0- on line 26, and go to line 27			21		
22 Enter your modified adjusted gross income (from the worksheet in the instructions)	22				
23 Is line 22 more than \$75,000? <input type="checkbox"/> No. Skip lines 23 and 24, and enter -0- on line 25. <input type="checkbox"/> Yes. Subtract \$75,000 from line 22. }	23				
24 Divide line 23 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000"			24	×	.
25 Multiply line 21 by line 24			25		
26 Excluded benefits. Subtract line 25 from line 21	26				
27 Taxable benefits. Subtract line 26 from line 19. Also, include this amount on Form 1040, line 7, or Form 1040A, line 7. On the line next to line 7, enter "AB"	27				

Note: If the total adoption expenses you paid in 2001 were not fully reimbursed by your employer **and** the adoption was final in or before 2001, you may be able to claim the adoption credit in Part II on the front of this form.



Department of the Treasury
Internal Revenue Service

▶ **Attach to your return.**

Name(s) shown on return

Identifying number

Part I Tentative Empowerment Zone Employment (EZE) Credit

1	Enter the total qualified zone wages paid or incurred during calendar year 2001 (see instructions)	1		
2	Current year credit. Multiply line 1 by 20% (.20) (see instructions)	2		
3	EZE credits from pass-through entities	If you are a—		3
		a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13	
		b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13	
		c Beneficiary	Schedule K-1 (Form 1041), line 14	
	d Patron	Written statement from cooperative		
4	Total current year EZE credit. Add lines 2 and 3	4		
5	EZE credit included on line 4 from passive activities (see instructions)	5		
6	Subtract line 5 from line 4	6		
7	EZE passive activity credit allowed for 2001 (see instructions)	7		
8	Carryforward of EZE credit to 2001	8		
9	Carryback of EZE credit from 2002 (see instructions)	9		
10	Tentative EZE credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.)	10		

Part II EZE Credit Limit Based on Amount of Tax

11	Regular tax before credits:	}	11	
	• Individuals. Enter the amount from Form 1040, line 40			
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
12	Alternative minimum tax:	}	12	
	• Individuals. Enter the amount from Form 6251, line 28			
	• Corporations. Enter the amount from Form 4626, line 15			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39			
13	Add lines 11 and 12		13	
14a	Foreign tax credit		14a	
b	Credit for child and dependent care expenses (Form 2441, line 9)		14b	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)		14c	
d	Education credits (Form 8863, line 18)		14d	
e	Rate reduction credit (Form 1040, line 47)		14e	
f	Child tax credit (Form 1040, line 48)		14f	
g	Mortgage interest credit (Form 8396, line 11)		14g	
h	Adoption credit (Form 8839, line 14)		14h	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)		14i	
j	Possessions tax credit (Form 5735, line 17 or 27)		14j	
k	Credit for fuel from a nonconventional source		14k	
l	Qualified electric vehicle credit (Form 8834, line 20)		14l	
m	Add lines 14a through 14l		14m	
15	Net income tax. Subtract line 14m from line 13. If zero, skip lines 16 through 20 and enter -0- on line 21		15	
16	Tentative minimum tax (see instructions)		16	
17	Multiply line 16 by 75% (.75)		17	
18	Net regular tax. Subtract line 14m from line 11. If zero or less, enter -0-		18	
19	Enter 25% (.25) of the excess, if any, of line 18 over \$25,000 (see instructions)		19	
20	Enter the greater of line 17 or line 19		20	
21	Subtract line 20 from line 15. If zero or less, enter -0-		21	
22	General business credit (see instructions)		22	
23	Subtract line 22 from line 21. If zero or less, enter -0-		23	
24	EZE credit allowed for the current year. Enter the smaller of line 10 or line 23 here and on Form 1040, line 50; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return		24	

Name(s) as shown on return

Identifying number

Part I Current Year Credit

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1												
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2												
3	Incremental increase. Subtract line 2 from line 1	3												
4	Current year credit. Multiply line 3 by 20% (.20) (see instructions)	4												
5	Indian employment credits from pass-through entities	5												
<table border="1"> <tr> <td>If you are a—</td> <td>Then enter total of current year Indian employment credit(s) from—</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), lines 12d, 12e, or 13</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), lines 12c, 12d, or 13</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), line 14</td> </tr> <tr> <td>d Patron</td> <td>Written statement from cooperative</td> </tr> </table>		If you are a—	Then enter total of current year Indian employment credit(s) from—	a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13	b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13	c Beneficiary	Schedule K-1 (Form 1041), line 14	d Patron	Written statement from cooperative			
If you are a—	Then enter total of current year Indian employment credit(s) from—													
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13													
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13													
c Beneficiary	Schedule K-1 (Form 1041), line 14													
d Patron	Written statement from cooperative													
6	Total current year credit. Add lines 4 and 5. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.)	6												

Part II Tax Liability Limit (See **Who Must File Form 3800** to find out if you complete Part II or file Form 3800.)

7	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 40	}	7	
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return		8	
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		9	
8	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 28	}	8	
	• Corporations. Enter the amount from Form 4626, line 15		9	
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39			
9	Add lines 7 and 8			
10a	Foreign tax credit	10a		
b	Credit for child and dependent care expenses (Form 2441, line 9)	10b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	10c		
d	Education credits (Form 8863, line 18)	10d		
e	Rate reduction credit (Form 1040, line 47)	10e		
f	Child tax credit (Form 1040, line 48)	10f		
g	Mortgage interest credit (Form 8396, line 11)	10g		
h	Adoption credit (Form 8839, line 14)	10h		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	10i		
j	Possessions tax credit (Form 5735, line 17 or 27)	10j		
k	Credit for fuel from a nonconventional source	10k		
l	Qualified electric vehicle credit (Form 8834, line 20)	10l		
m	Add lines 10a through 10l	10m		
11	Net income tax. Subtract line 10m from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11		
12	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 26	}	12	
	• Corporations. Enter the amount from Form 4626, line 13		13	
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 37		14	
13	Net regular tax. Subtract line 10m from line 7. If zero or less, enter -0-	13		
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	14		
15	Enter the greater of line 12 or line 14	15		
16	Subtract line 15 from line 11. If zero or less, enter -0-	16		
17	Indian employment credit allowed for the current year. Enter the smaller of line 6 or line 16 here and on Form 1040, line 50; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return	17		

Name(s) shown on return

Identifying number

Note: Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

Part I Current Year Credit

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)		1							
2	Tips not subject to the credit provisions (see instructions)		2							
3	Creditable tips. Subtract line 2 from line 1		3							
4	Current year credit (see instructions). Multiply line 3 by 7.65% (.0765). If you have any tipped employee(s) whose wages (including tips) exceeded \$80,400, check here <input type="checkbox"/>		4							
5	Form 8846 credits from pass-through entities	<table border="1"> <tr> <td>If you are a—</td> <td>Then enter Form 8846 credit(s) from—</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S) lines 12d, 12e, or 13</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065) lines 12c, 12d, or 13</td> </tr> </table>	If you are a—	Then enter Form 8846 credit(s) from—	a Shareholder	Schedule K-1 (Form 1120S) lines 12d, 12e, or 13	b Partner	Schedule K-1 (Form 1065) lines 12c, 12d, or 13	5	
If you are a—	Then enter Form 8846 credit(s) from—									
a Shareholder	Schedule K-1 (Form 1120S) lines 12d, 12e, or 13									
b Partner	Schedule K-1 (Form 1065) lines 12c, 12d, or 13									
6	Total current year credit. Add lines 4 and 5		6							

Part II Tax Liability Limit (See **Who Must File Form 3800** to find out if you complete Part II or file Form 3800.)

7	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 40	}	7	
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
8	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 28	}	8	
	• Corporations. Enter the amount from Form 4626, line 15			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39			
9	Add lines 7 and 8		9	
10a	Foreign tax credit		10a	
b	Credit for child and dependent care expenses (Form 2441, line 9)		10b	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)		10c	
d	Education credits (Form 8863, line 18)		10d	
e	Rate reduction credit (Form 1040, line 47)		10e	
f	Child tax credit (Form 1040, line 48)		10f	
g	Mortgage interest credit (Form 8396, line 11)		10g	
h	Adoption credit (Form 8839, line 14)		10h	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)		10i	
j	Possessions tax credit (Form 5735, line 17 or 27)		10j	
k	Credit for fuel from a nonconventional source		10k	
l	Qualified electric vehicle credit (Form 8834, line 20)		10l	
m	Add lines 10a through 10l		10m	
11	Net income tax. Subtract line 10m from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16		11	
12	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 26	}	12	
	• Corporations. Enter the amount from Form 4626, line 13			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 37			
13	Net regular tax. Subtract line 10m from line 7. If zero or less, enter -0-		13	
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)		14	
15	Enter the greater of line 12 or line 14		15	
16	Subtract line 15 from line 11. If zero or less, enter -0-		16	
17	Credit allowed for the current year. Enter the smaller of line 6 or line 16 here and on Form 1040, line 50; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return		17	

Credit for Contributions to Selected Community Development Corporations

Department of the Treasury
Internal Revenue Service

▶ Attach to your return.

Attachment
Sequence No. **100**

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Total qualified community development corporation (CDC) contributions from Part I of Schedule(s) A (Form 8847).	1																	
2	Current year CDC credit. Multiply line 1 by 5% (.05)	2																	
3	CDC credits from pass-through entities:	3																	
	<table border="0"> <tr> <td style="border: none;">If you are a—</td> <td style="border: none;">Then enter total of current year CDC credit(s) from—</td> <td style="border: none;">}</td> <td style="border: none;"></td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">a Shareholder</td> <td style="border: none;">Schedule K-1 (Form 1120S), lines 12c, 12e, or 13</td> <td style="border: none;"></td> <td style="border: none;"></td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">b Partner</td> <td style="border: none;">Schedule K-1 (Form 1065), lines 12c, 12d, or 13</td> <td style="border: none;"></td> <td style="border: none;"></td> <td style="border: none;"></td> </tr> </table>	If you are a—	Then enter total of current year CDC credit(s) from—	}			a Shareholder	Schedule K-1 (Form 1120S), lines 12c, 12e, or 13				b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13						
If you are a—	Then enter total of current year CDC credit(s) from—	}																	
a Shareholder	Schedule K-1 (Form 1120S), lines 12c, 12e, or 13																		
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13																		
4	Total current year CDC credit. Add lines 2 and 3	4																	

Part II Tax Liability Limit (See Who Must File Form 3800 to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits:			
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 40 Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 	5		
6	Alternative minimum tax:			
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 28 Corporations. Enter the amount from Form 4626, line 15 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39 	6		
7	Add lines 5 and 6	7		
8a	Foreign tax credit	8a		
b	Credit for child and dependent care expenses (Form 2441, line 9)	8b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	8c		
d	Education credits (Form 8863, line 18)	8d		
e	Rate reduction credit (Form 1040, line 47)	8e		
f	Child tax credit (Form 1040, line 48)	8f		
g	Mortgage interest credit (Form 8396, line 11)	8g		
h	Adoption credit (Form 8839, line 14)	8h		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i		
j	Possessions tax credit (Form 5735, line 17 or 27)	8j		
k	Credit for fuel from a nonconventional source	8k		
l	Qualified electric vehicle credit (Form 8834, line 20)	8l		
m	Add lines 8a through 8l	8m		
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9		
10	Tentative minimum tax (see instructions):			
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 26 Corporations. Enter the amount from Form 4626, line 13 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 37 	10		
11	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	11		
12	Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)	12		
13	Enter the greater of line 10 or line 12	13		
14	Subtract line 13 from line 9. If zero or less, enter -0-	14		
15	CDC credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 50; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return	15		

**Archer MSAs and
Long-Term Care Insurance Contracts**

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

Attachment
Sequence No. **39**

Name(s) shown on return

Social security number of MSA
account holder. If both spouses
have MSAs, see page 1 ▶

Section A. Archer MSAs. If you have only a Medicare+Choice MSA, skip Section A and complete Section B.

Part I General Information. See page 1 of the instructions.

	Yes	No
1a Did you or your employer make contributions to your Archer MSA for 2001?	1a	
b If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?	1b	
c If line 1a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family		
2a If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2001?	2a	
b If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)?	2b	
c If line 2a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family		

Part II Archer MSA Contributions and Deductions. See page 2 of the instructions before completing this part.
If you and your spouse each have high deductible health plans with self-only coverage, check here
If you check this box, complete a separate Part II for each spouse (see page 2 of the instructions).

3a Were any employer contributions made to your Archer MSA(s) for 2001? . <input type="checkbox"/> Yes <input type="checkbox"/> No			
b Enter all employer contributions to your Archer MSA(s) for 2001 ▶			
4 Enter Archer MSA contributions that you made for 2001, including those made from January 1, 2002, through April 15, 2002, that were for 2001. Do not include rollovers (see page 4 of the instructions)	4		
5 Enter your limitation from the worksheet on page 3 of the instructions	5		
6 Enter your compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. If you (and your spouse, if married filing jointly) have more than one plan, see How To Complete Part II on page 2 of the instructions. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	6		
7 Archer MSA deduction. Enter the smallest of line 4, 5, or 6 here and on Form 1040, line 25 .	7		

Note: If line 4 is more than line 7, you may have to pay an additional tax. See page 3 of the instructions for details.

Part III Archer MSA Distributions

8a Enter the total Archer MSA distributions you and your spouse received in 2001 from all Archer MSAs (see page 4 of the instructions)	8a		
b Enter any distributions included on line 8a that you rolled over to another Archer MSA (see page 4 of the instructions). Also include any excess contributions (and the earnings on those excess contributions) included on line 8a that were withdrawn by the due date of your return	8b		
c Subtract line 8b from line 8a	8c		
9 Enter your total unreimbursed qualified medical expenses (see page 4 of the instructions)	9		
10 Taxable Archer MSA distributions. Subtract line 9 from line 8c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "MSA" and the amount.	10		
11a If any of the distributions included on line 10 meet any of the Exceptions to the 15% Tax (see page 4 of the instructions), check here ▶ <input type="checkbox"/>			
b Additional 15% Tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the 15% tax. Also include this amount in the total on Form 1040, line 58. On the dotted line next to line 58, enter "MSA" and the amount	11b		

Section B. Medicare+Choice MSA Distributions.

If you are married filing jointly and both you and your spouse received distributions in 2001 from a Medicare+Choice MSA, complete a separate Section B for each spouse. See page 5 of the instructions.

12 Enter the total distributions you received in 2001 from all Medicare+Choice MSAs	12		
13 Enter your total unreimbursed qualified medical expenses (see page 5 of the instructions)	13		
14 Taxable Medicare+Choice MSA Distributions. Subtract line 13 from line 12. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "Med+MSA" and the amount	14		
15a If any of the distributions included on line 14 meet any of the Exceptions to the 50% Tax (see page 5 of the instructions), check here ▶ <input type="checkbox"/>			
b Additional 50% Tax. See page 5 of the instructions. Also include this amount in the total on Form 1040, line 58. On the dotted line next to line 58, enter "Med+MSA" and the amount	15b		

Name of policyholder (as shown on Form 1040)

Social security number of policyholder

Section C. Long-Term Care (LTC) Insurance Contracts.

See Filing Requirements for Section C on page 7 of the instructions before completing this section.

If more than one Section C is attached, check here

16a Name of insured b Social security number of insured

17 In 2001, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? Yes No

18 Was the insured a terminally ill individual? Yes No

Note: If "Yes" and the only payments you received in 2001 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28.

19 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked

Caution: Do not use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a qualified LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.

20 Enter the part of the amount on line 19 that is from qualified LTC insurance contracts

21 Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill. See page 6 of the instructions

22 Add lines 20 and 21

Note: If you checked "Yes" on line 17 above, see the instructions for line 17 on page 6 before completing lines 23 through 27.

23 Multiply \$200 by the number of days in the LTC period

24 Enter the costs incurred for qualified LTC services provided for the insured during the LTC period (see page 6 of the instructions)

25 Enter the larger of line 23 or line 24

26 Enter the total reimbursements received for qualified LTC services provided for the insured during the LTC period

Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.

27 Per diem limitation. Subtract line 26 from line 25

28 Taxable payments. Subtract line 27 from line 22. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount.



Name(s) shown on Form 1040

Your social security number
:
:

Note: Do not complete Parts I and II if you have a **credit carryforward from 2000.**

Part I General Information

A Address of home qualifying for the credit (if different from the address shown on Form 1040)

Information from settlement statement or deed ▶	B Lot number	C Square number	D Settlement or closing date
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Part II Tentative Credit

1 Enter: \$5,000 if single, married filing jointly, head of household, or qualifying widow(er); \$2,500 if married filing separately. If the purchase price of the home was less than \$5,000, enter the purchase price (one-half of the purchase price if married filing separately). If someone other than a spouse also held an interest in the home, enter only your share of the \$5,000 amount (or, if smaller, your share of the purchase price) (see instructions).			1	
2 Enter your modified adjusted gross income (see instructions)	2			
3 Is line 2 more than: \$70,000 if single, married filing separately, head of household, or qualifying widow(er); \$110,000 if married filing jointly? No. Skip lines 3 and 4 and enter -0- on line 5. Yes. Subtract from the amount on line 2: \$70,000 if single, married filing separately, head of household, or qualifying widow(er); \$110,000 if married filing jointly	3			
4 Divide line 3 by \$20,000 and enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000"			4	× .
5 Multiply line 1 by line 4			5	
6 Subtract line 5 from line 1. This is your tentative credit			6	

Part III Credit Carryforward From 2000

7 Enter the amount from line 12 of your 2000 Form 8859			7	
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Part IV Tax Liability Limit

8 Enter the amount from Form 1040, line 42			8	
9 Add the amounts from Form 1040, lines 43 through 49, and any mortgage interest credit included on Form 1040, line 50			9	
10 Subtract line 9 from line 8. If zero or less, enter -0-			10	
11 Credit allowed for current year. If you completed Part II, enter the smaller of line 6 or line 10. If you completed Part III, enter the smaller of line 7 or line 10. Also include this amount in the total for Form 1040, line 50; check box d ; and enter "8859" in the space for the form number.			11	
12 Credit carryforward to 2002. Subtract line 11 from line 6 or line 7, whichever applies			12	

Department of the Treasury
Internal Revenue Service

▶ **Attach to your return.**

Name(s) shown on return

Identifying number

Part I Current Year Credit

<p>1 Enter on the applicable line below the qualified first- or second-year wages paid or incurred during the tax year and multiply by the percentage shown for services of employees who are certified as long-term family assistance recipients and who began work for you before January 1, 2002. Members of a controlled group, see instructions.</p>				
a	Qualified first-year wages \$ × 35% (.35)	1a		
b	Qualified second-year wages \$ × 50% (.50)	1b		
2	Current year credit. Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2		
3	Welfare-to-work credits from pass-through entities	3		
	If you are a—			Then enter total of welfare-to-work credit(s) from—
	a Shareholder			Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.
	b Partner			Schedule K-1 (Form 1065), lines 12c, 12d, or 13
c Beneficiary	Schedule K-1 (Form 1041), line 14			
d Patron	Written statement from cooperative			
4	Total current year welfare-to-work credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)	4		

Part II Tax Liability Limit (See Who Must File Form 3800 to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits:		
	• Individuals. Enter the amount from Form 1040, line 40	}	5
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		
6	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 28	}	6
	• Corporations. Enter the amount from Form 4626, line 15		
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39		
7	Add lines 5 and 6	7	
8a	Foreign tax credit	8a	
b	Credit for child and dependent care expenses (Form 2441, line 9)	8b	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	8c	
d	Education credits (Form 8863, line 18)	8d	
e	Rate reduction credit (Form 1040, line 47)	8e	
f	Child tax credit (Form 1040, line 48)	8f	
g	Mortgage interest credit (Form 8396, line 11)	8g	
h	Adoption credit (Form 8839, line 14)	8h	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	
k	Credit for fuel from a nonconventional source	8k	
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	
m	Add lines 8a through 8l.	8m	
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14.	9	
10	Tentative minimum tax (see instructions):		
	• Individuals. Enter the amount from Form 6251, line 26	}	10
	• Corporations. Enter the amount from Form 4626, line 13		
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 37		
11	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	11	
12	Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)	12	
13	Enter the greater of line 10 or line 12	13	
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Welfare-to-work credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 50; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return	15	

Information To Claim Earned Income Credit After Disallowance

OMB No. 1545-1619

Attachment
 Sequence No. **43A**

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

Name(s) shown on return

Your social security number

Before you begin: See your tax return instructions for the year for which you are filing this form to make sure you can take the earned income credit (EIC) **and** to find out who is a qualifying child.

Part I All Filers

- 1** Enter the year for which you are filing this form (for example, 1999, 2000, etc.) ▶ _____
- 2** Were you, or your spouse if filing a joint return, a qualifying child of another person during the year entered on line 1? **Yes** **No**
- Next**, if you do not have a qualifying child, go to Part II. If you do have a qualifying child, go to Part III.

Part II Filers Without a Qualifying Child

Caution. See your tax return instructions for the year entered on line 1 to be sure you can take the EIC.

- 3a** Enter the dates during the year shown on line 1 that your home was in the United States ▶ _____
- b** If married filing a joint return, enter the dates during the year shown on line 1 that your spouse's home was in the United States ▶ _____

Part III Filers With a Qualifying Child or Children

Caution. If you have two qualifying children, complete lines 4–8 for one child **before** going to the next column. Be sure you list your children here in the same order as you did on **Schedule EIC**.

- 4** Is the child your son, daughter, adopted child, grandchild, or stepchild? **Yes** **No**
- Next**, if you checked "Yes" for this child, go to line 5a. If you checked "No," go to line 6a.

- 5a** Did the child live with you in the United States for more than half of the year entered on line 1? **Yes** **No**

- b** Enter the address(es) where you and the child lived during the year entered on line 1

- c** If the child attended school or day care, enter the name(s) of the school(s) or care provider(s)
- Next**, go to line 7a on the back for this child.

- 6a** Are you related to the child **or** was the child placed with you by an authorized placement agency? **Yes** **No**
- Next**, if you checked "No" on line 6a for this child, go to line 6c. If you checked "Yes," continue.

- b** Enter the child's relationship to you **or** the name of the placement agency. Enter both items if the child is related and was also placed with you by an agency

- c** Did you care for the child as if he or she were your own child during the entire year entered on line 1? **Yes** **No**

	Child 1	Child 2
<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>

Part III Filers With a Qualifying Child or Children (Continued)

	Child 1	Child 2
d Did the child live with you in the United States for the entire year entered on line 1?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
e Enter the address(es) where you and the child lived during the year entered on line 1		
f If the child attended school or day care, enter the name(s) of the school(s) or care provider(s)		
7a Did the child live with any other person for more than half of the year entered on line 1 (see instructions before answering)? Next , if you checked "No" on line 7a for this child, go to line 8a. If you checked "Yes," continue.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
b Was this person the child's parent or grandparent? Next , if you checked "Yes" on line 7b for this child, go to line 7f. If you checked "No," continue.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
c Did this person live with the child for the entire year entered on line 1 and care for the child as if the child were his or her own? Next , if you checked "No" on line 7c for this child, go to line 8a. If you checked "Yes," continue.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
d Was this person related to the child or was the child placed with this person by an authorized placement agency? Next , if you checked "No" on line 7d for this child, go to line 7f. If you checked "Yes," continue.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
e Enter the child's relationship to this person or the name of the placement agency. Enter both items if the child was related and was also placed with this person by an agency		
f Enter this person's name and social security number (see instructions)		
g Is your modified AGI (adjusted gross income) for the year entered on line 1 higher than the modified AGI of every person listed on line 7f?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
8a Was the child under age 19 at the end of the year entered on line 1? Next , if you checked "Yes" on line 8a for this child, do not fill in lines 8b-8e for this child. If you checked "No," continue.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
b Was the child under age 24 at the end of the year entered on line 1 and a student? Next , if you checked "No" on line 8b for this child, go to line 8d. If you checked "Yes," continue.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
c If you checked "Yes" on line 8b, enter the name of the school(s), or the state, county, or local government agency if an on-farm training course, the child attended. Do not enter if shown on line 5c or 6f		
d If you checked "No" on line 8b, was the child permanently and totally disabled?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
e If you checked "Yes" on line 8d, enter the name of the child's health care provider or social worker		



Education Credits (Hope and Lifetime Learning Credits)

▶ See instructions on pages 2 and 3. ▶ Attach to Form 1040 or Form 1040A.

Your social security number

Part I Hope Credit. Caution: *The Hope credit may be claimed for no more than 2 tax years for the same student.*

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

Part II Lifetime Learning Credit

4	(a) Student's name (as shown on page 1 of your tax return) First Last	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses. See instructions
5	Add the amounts on line 4, column (c), and enter the total		5
6	Enter the smaller of line 5 or \$5,000		6
7	Tentative lifetime learning credit. Multiply line 6 by 20% (.20) ▶		7

Part III Allowable Education Credits

8	Tentative education credits. Add lines 3 and 7		8	
9	Enter: \$100,000 if married filing jointly; \$50,000 if single, head of household, or qualifying widow(er)	9		
10	Enter the amount from Form 1040, line 34 (or Form 1040A, line 20)*	10		
11	Subtract line 10 from line 9. If line 10 is equal to or more than line 9, stop ; you cannot take any education credits	11		
12	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	12		
13	If line 11 is equal to or more than line 12, enter the amount from line 8 on line 14 and go to line 15. If line 11 is less than line 12, divide line 11 by line 12. Enter the result as a decimal (rounded to at least three places)	13	×	.
14	Multiply line 8 by line 13 ▶	14		
15	Enter the amount from Form 1040, line 42 (or Form 1040A, line 26)	15		
16	Enter the total, if any, of your credits from Form 1040, lines 43 through 45 (or from Form 1040A, lines 27 and 28)	16		
17	Subtract line 16 from line 15. If line 16 is equal to or more than line 15, stop ; you cannot take any education credits	17		
18	Education credits. Enter the smaller of line 14 or line 17 here and on Form 1040, line 46 (or Form 1040A, line 29) ▶	18		

*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.

Form 8865

Form 8865, *Information Return for Certain Foreign Partnerships, Transfers to Foreign Persons and Interests*, was not available at the time of printing. The revised Form 8865 will be posted on the IRS Digital Daily at <http://www.irs.gov>.

Form 8865, Schedule K-1

Form 8865, *Information Return for Certain Foreign Partnerships, Transfers to Foreign Persons and Interests, Schedule K-1*, was not available at the time of printing. The revised Form 8865, Schedule K-1 will be posted on the IRS Digital Daily at <http://www.irs.gov>.

Form 8865, Schedule O

Form 8865, *Information Return for Certain Foreign Partnerships, Transfers to Foreign Persons and Interests, Schedule O*, was not available at the time of printing. The revised Form 8865, Schedule O, will be posted on the IRS Digital Daily at <http://www.irs.gov>.

Form 8865, Schedule P

Form 8865, *Information Return for Certain Foreign Partnerships, Transfers to Foreign Persons and Interests, Schedule P*, was not available at the time of printing. The revised Form 8865, Schedule P will be posted on the IRS Digital Daily at <http://www.irs.gov>.

Form Payment Record

This record is included with IRS *e-file* and On-Line returns for taxpayers that elect to pay their balances due by electronic withdrawal. The following illustrates the fields by their form field (SEQ nnnn) numbers, just like the preceding forms and schedules. This exhibit is useful in correcting reject conditions in acknowledgement files for this record.

Primary SSN

Secondary SSN

Routing Transit Number

Bank Account Number

Type of Account 1 = Checking; 2 = Savings

Amount of Tax Payment

Tax Type Code 1040E; 1040A; 1040Z; 1040S;
4868E; 2350E; 0709P; 0709S

Requested Payment Date

Taxpayer's Daytime Phone Number

Notice Concerning Fiduciary Relationship

OMB No. 1545-0013

(Internal Revenue Code sections 6036 and 6903)

Part I Identification

Name of person for whom you are acting (as shown on the tax return)	Identifying number	Decedent's social security no.
Address of person for whom you are acting (number, street, and room or suite no.)		
City or town, state, and ZIP code (If a foreign address, see instructions.)		
Fiduciary's name		
Address of fiduciary (number, street, and room or suite no.)		
City or town, state, and ZIP code	Telephone number (optional) ()	

Part II Authority

- 1 Authority for fiduciary relationship. Check applicable box:
- a(1)** Will and codicils or court order appointing fiduciary. Attach certified copy . . . **(2)** Date of death
- b(1)** Court order appointing fiduciary. Attach certified copy **(2)** Date (see instructions)
- c** Valid trust instrument and amendments. Attach copy
- d** Other. Describe ▶

Part III Tax Notices

- Send to the fiduciary listed in Part I all notices and other written communications involving the following tax matters:
- 2** Type of tax (estate, gift, generation-skipping transfer, income, excise, etc.) ▶
- 3** Federal tax form number (706, 1040, 1041, 1120, etc.) ▶
- 4** Year(s) or period(s) (if estate tax, date of death) ▶

Part IV Revocation or Termination of Notice

Section A—Total Revocation or Termination

- 5** Check this box if you are revoking or terminating all prior notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship . ▶
- Reason for termination of fiduciary relationship. Check applicable box:
- a** Court order revoking fiduciary authority. Attach certified copy.
- b** Certificate of dissolution or termination of a business entity. Attach copy.
- c** Other. Describe ▶

Section B—Partial Revocation

- 6a** Check this box if you are revoking earlier notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship ▶
- b** Specify to whom granted, date, and address, including ZIP code, or refer to attached copies of earlier notices and authorizations ▶

Section C—Substitute Fiduciary

- 7** Check this box if a new fiduciary or fiduciaries have been or will be substituted for the revoking or terminating fiduciary(ies) and specify the name(s) and address(es), including ZIP code(s), of the new fiduciary(ies) ▶

Part V Court and Administrative Proceedings

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency)	Date proceeding initiated			
Address of court	Docket number of proceeding			
City or town, state, and ZIP code	Date	Time	a.m. p.m.	Place of other proceedings

I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.

Please Sign Here

Fiduciary's signature	Title, if applicable	Date
Fiduciary's signature	Title, if applicable	Date

**Application for Extension of Time
 To File U.S. Income Tax Return**
 For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment
 ▶ See instructions on page 3.

2001

Please type or print.	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
File by the due date for filing your return.	Home address (number and street)		
	City or town, province or state, and country (including postal or ZIP code)		

Please fill in the Return Label at the bottom of this page.

- 1 I request an extension of time until to file my income tax return for the calendar year 2001, or other tax year ending, because my tax home is in a foreign country and **I expect to qualify for special tax treatment by meeting the 'bona fide residence test' or the 'physical presence test.'** (See instructions.)
 - 2 Were you previously granted an extension of time to file for this tax year? **Yes** **No**
 - 3 Will you need additional time to allocate moving expenses? **Yes** **No**
 - 4a Date you first arrived in the foreign country
 - b Date qualifying period begins; ends
 - c Your foreign home address
 - d Date you expect to return to the United States
- Note:** This is not an extension of time to pay tax. Full payment is required to avoid interest and late payment charges.

5 Enter the amount of income tax paid with this form ▶	5		
If you expect to file a gift or generation-skipping transfer (GST) tax return, complete line 6 (and 7a or 7b if applicable). Do not include income tax on these lines. (See instructions.)			
6 If you or your spouse plan to file a gift or GST tax return (Form 709 or 709-A) for 2001, generally due by April 15, 2002, see the instructions and check here	Yourselves ▶ <input type="checkbox"/>		
	Spouse ▶ <input type="checkbox"/>		
7a Enter the amount of gift or GST tax that you are paying with this form	7a		
7b Enter the amount of gift or GST tax that your spouse is paying with this form	7b		

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer ▶ _____ Date ▶ _____

Signature of spouse ▶ _____ Date ▶ _____

Signature of preparer other than taxpayer ▶ _____ Date ▶ _____

Please fill in the **Return Label** below with your name, address, and social security number. The IRS will complete the **Notice to Applicant** and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.

(Do not detach)

Notice to Applicant To Be Completed by the IRS	<input type="checkbox"/> We have approved your application.
	<input type="checkbox"/> We have not approved your application. However, we have granted a 45-day grace period to This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.
	<input type="checkbox"/> We have not approved your application. After considering the above information, we cannot grant your request for an extension of time to file. We are not granting a 45-day grace period.
	<input type="checkbox"/> We cannot consider your application because it was filed after the due date of your return.
	<input type="checkbox"/> Other
	_____ Director
	_____ Date

Return Label (Please type or print)	Taxpayer's name (and agent's name, if applicable). If a joint return, also give spouse's name.		Taxpayer's social security number
	Number and street (include suite, room, or apt. no.) or P.O. box number		Spouse's social security number
	City or town, province or state, and country (including postal or ZIP code)	Agents: Always include taxpayer's name on Return Label.	

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

2001



**It's Convenient,
Safe, and Secure**

IRS e-file is the IRS's electronic filing program. Now you can get an automatic extension of time to file your tax return by filing Form 4868 electronically by April 15, 2002. You will receive an electronic acknowledgment or confirmation number once you complete the transaction. Keep it with your records. **Do not** send in Form 4868 if you file electronically.

Complete Form 4868 to use as a worksheet. If you think you may owe tax when you file your return, you will need to estimate your total tax liability and subtract how much you have already paid (lines 4, 5, and 6 below).

If you think you may owe tax and wish to make a payment, you may pay by electronic funds withdrawal (direct debit) using option 1 or 2 below or you may pay by credit card using option 3.

1 **E-file by Phone—March 1-April 15** Call toll free **1-888-796-1074**

Anyone who filed a tax return last year can file Form 4868 by phone. The telephone system will accept extensions any time from March 1 through April 15, 2002, and your extension will be good through August 15, 2002. Filing by telephone is advantageous because you get a confirmation number.

If you wish to make a payment by electronic funds withdrawal (direct debit), you will be asked for last year's adjusted gross income (AGI). AGI is located on line 33 of your 2000 Form 1040, line 19 of your 1040A, line 4 of your 1040EZ, or line 1 of your 2000 TeleFile Tax Record. If you choose, you may also file your extension by phone and mail a paper check to the address shown in the middle column on page 4.

2 **E-file Using Your Personal Computer or Through a Tax Professional**

Refer to your tax software package or tax preparer for ways to file electronically. Be sure to have a copy of last year's tax return — you will be asked to provide information from the return for

taxpayer verification. If you wish to make a payment, you can pay by electronic funds withdrawal (see page 4) or send your check to the address shown on page 4.

3 **E-file and Pay by Credit Card**

You can get an extension if you pay part or all of your estimate of income tax due by using a credit card (American Express® Card, Discover® Card or MasterCard® card). Your payment must be at least \$1. You may pay by phone or over the Internet through one of the service providers listed below.

Each service provider will charge a convenience fee based on the amount of the tax payment you are making. Fees may vary between service providers. You will be told what the fee is during the transaction and will have the option to continue or cancel the transaction. You may also obtain the convenience fee by calling the service providers' automated customer service numbers or visiting their Web Sites. All calls are toll free. Do not add the convenience fee to your tax payment.

PhoneCharge, Inc.
1-888-ALLTAXX
(1-888-255-8299)
1-877-851-9964 (Customer Service)
www.1888ALLTAXX.com

Official Payments Corporation
1-800-2PAY-TAX
(1-800-272-9829)
1-877-754-4413 (Customer Service)
www.officialpayments.com

Form 709 or 709-A. Although an extension of time to file your income tax return also extends the time to file Form 709 or 709-A, you cannot make payments of the gift or GST tax with a credit card. To make a payment of the gift or GST tax, send a check or money order to the service center where the donor's income tax return will be filed. Enter "2001 Form 709" and the donor's name and social security number on the payment.

File a Paper Form 4868

If you wish to file on paper instead of electronically, fill in the Form 4868 below and mail it to the address shown on page 4.

▼ DETACH HERE ▼

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

2001

For calendar year 2001, or other tax year beginning _____, 2001, ending _____, _____.

Part I Identification		Part III Individual Income Tax	
1 Your name(s) (see instructions)		4 Estimate of total tax liability for 2001 \$ _____	
Address (see instructions)		5 Total 2001 payments _____	
City, town or post office, state, and ZIP code		6 Balance due. Subtract 5 from 4 _____	
2 Your social security number	3 Spouse's social security number	Part IV Gift/GST Tax —If you are not filing a gift or GST tax return, go to Part V now. See the instructions.	
Part II Complete ONLY If Filing Gift/GST Tax Return		7 Your gift or GST tax payment . . . \$ _____	
Caution: <i>Only for gift/GST tax extension! Checking box(es) may result in correspondence if Form 709 or 709-A is not filed.</i>		8 Your spouse's gift/GST tax payment _____	
This form also extends the time for filing a gift or generation-skipping transfer (GST) tax return if you file a calendar (not fiscal) year income tax return. Enter your gift or GST tax payment(s) in Part IV and:		Part V Total	
Check this box <input type="checkbox"/> if you are requesting a Gift or GST tax return extension.		9 Total liability. Add lines 6, 7, and 8 \$ _____	
Check this box <input type="checkbox"/> if your spouse is requesting a Gift or GST tax return extension.		10 Amount you are paying ► _____	
For Privacy Act and Paperwork Reduction Act Notice, see page 4.		Confirmation Number	
		If you file electronically, you will receive a confirmation number telling you that your Form 4868 has been accepted. Enter the confirmation number here and keep it for your records ►	

Internal Revenue Service
W:CAR:SPEC:FO
C-4-166 NCFB
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Lanham, MD 20706

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