

# 2010 Estimated Data Line Counts Individual Income Tax Returns

(Rev. 11-2012)

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This 2010 Statistics of Income (SOI) estimated data line counts indicates the **estimates** of frequencies of the entries on the lines of the forms and schedules filed with individual tax returns as shown on the 2010 Individual SOI Complete Report weighted file. It is based on returns filed in Processing Year 2011 that were sampled statistically and then weighted to estimate the entire 2010 Tax Year.

Variations of the three basic forms: 1040, 1040A, and 1040EZ, include electronically filed returns. The form variations were categorized into the basic forms according to the data reported on the return. For example, if a return was filed electronically and its characteristics indicate that it would other wise have been filed on paper as a 1040 or 1040A, and then it would be classified as such statistically.

## 2010 Complete Report estimates:

142,892,050	Total, all individual returns filed
84,071,480	1040 returns
40,810,489	1040A returns
18,010,081	1040EZ returns

## Estimates of returns filed electronically:

111,559,553	Total, all individual returns filed
62,427,066	1040 returns
35,419,288	1040A returns
13,713,200	1040EZ returns

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\* New Form for Tax Year 2010 Edition

***This publication was prepared by Kyle Mudry and Adrian Dungan,  
economists with the Individual Returns Analysis Section.***



## Totals for Forms and Schedules from Estimated Data Line Counts for Tax Year 2010

	Total	Electronically Filed
All returns filed	142,892,051	111,559,553
Form 982, reduction of tax attributes	423,574	329,752
Form 1040	84,071,480	62,427,066
Form 1040A	40,810,489	35,419,288
Form 1040EZ	18,010,081	13,713,200
Schedule A, itemized deductions	47,275,945	37,574,242
Schedule B, interest & dividends	19,454,803	13,957,194
Schedule C, sole-prop business	25,438,357	18,991,418
Schedule C-EZ	4,523,710	3,411,060
Schedule D, capital gain/loss	20,974,812	16,330,382
Schedule E, supplemental income	18,158,674	13,977,194
Schedule EIC, earned income credit	20,720,294	18,722,219
Schedule F, profit or loss from farming	1,979,105	1,586,079
Schedule L, standard deduction for certain filers	384,371	170,849
Schedule M, making work pay & gov retiree credit	94,098,189	77,658,886
Schedule R, elderly or disabled	114,613	70,935
Schedule SE, self employed tax	18,867,753	13,935,083
Form 2106, employee business expense	8,351,710	6,745,166
Form 2106-EZ	4,404,338	3,575,341
Form 2439, undistributed long term capital gains	7,583	7,267
Form 2441, child care expenses	7,000,288	6,156,146
Form 3468, investment credit	25,970	23,429
Form 3800, general business credit	646,978	495,537
Form 3903, moving expenses	1,051,112	890,387
Form 4136, fuels tax credit	354,848	294,297
Form 4562, depreciation expense	11,602,772	9,218,173
Form 4684, casualties and thefts	310,319	241,589
Form 4797, sales of business property	2,844,940	2,257,656
Form 4835, farm rental	584,665	464,760
Form 4952, investment interest	1,859,304	1,409,509
Form 4972, lump-sum distributions	17,718	9,349
Form 5329, retirement plans tax	2,248,795	1,827,663
Form 5405, first-time homebuyer credit	1,357,660	878,469
Form 5695, residential energy credits	7,231,725	5,928,201
Form 5884, work opportunity credit	45,023	34,434
Form 6251, alternative minimum tax	9,338,627	7,368,439
Form 6252, installment sale income	683,552	548,083
Form 6781, gains/losses from contracts, etc	659,872	500,104
Form 8283, noncash charitable contributions	7,268,430	5,924,327
Form 8396, mortgage interest credit	44,292	41,476
Form 8582, passive activity loss limit	4,352,139	3,345,567
Form 8586, low income housing	50,371	37,763
Form 8606, nondeductible IRA's	2,709,458	2,173,423
Form 8615, under age 14 tax	235,971	177,444
Form 8801, prior year minimum tax credit	1,067,415	770,805
Form 8812, additional child tax credit	21,050,952	17,879,779
Form 8814, parent's report for child	168,715	129,644
Form 8824, like-kind exchanges	158,299	130,299
Form 8829, expense for business use of home	4,013,720	3,145,712
Form 8835, renew. elect, refined coal, & indian coal prod. cre	1,424	655
Form 8834, qualified electric & elec. vehicle credit	3,191	1,852
Form 8839, qualified adoption expenses	97,666	0
Form 8844, empowerment zone credit	30,362	21,187
Form 8846, credit for employer SS and medicare tax	91,759	64,452
Form 8853, medical savings account	126,771	89,225
Form 8863, education, hope & lifetime learning credits	14,709,820	12,869,422
Form 8864, biodiesel and renewable diesel fuels	6,449	5,144
Form 8880, credit for qualified retirement savings contrib.	6,544,345	5,736,966
Form 8885, health coverage tax credit	16,174	11,509
Form 8889, health savings accounts	3,572,866	3,035,123
Form 8903, domestic production activities	647,917	513,471
Form 8910, alternative motor vehicle credit	69,037	57,611
Form 8917, tuition and fees deduction	2,006,375	1,587,731
Form 8936, qualified plug-in elect. drive motor veh. credit	1,246	1,113
Form 8941, credit for small employer health insurance premi	187,959	159,796

tabulated within Schedule C total





# Limitations and Guidelines for The 2010 Data Line Counts

Since the line counts used in this package are obtained from the Tax Year 2010 Individual SOI Complete Report File, they are subject to the same limitations as the data that are included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts included in this package are **estimates** based on samples, and should not be mistaken for actual counts of the entire population. While most forms and items are present often enough to provide accurate estimates, some less popular items **should be used with a high degree of caution**. All line items with a sample count fewer than 10 have been removed.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95 percent confidence intervals for selected Form 1040 items: (For example, the population value of number of returns for salaries and wages, with 95 percent confidence, is between 117,566,054 and 118,074,094). These confidence intervals correspond to the estimates for all Individual Income Tax Returns filed for Tax Year 2010.

## 95 Percent Confidence Intervals for Selected Items on all Form 1040's

Item	Line number on 1040	95% confidence interval
Salaries and wages	7	( 117,566,054 , 118,074,094 )
Taxable interest	8a	( 54,816,765 , 55,443,485 )
Tax-exempt interest	8b	( 5,984,755 , 6,221,607 )
Ordinary dividends	9a	( 27,766,089 , 28,249,165 )
Taxable refunds of state & local taxes	10	( 21,597,553 , 22,059,621 )
Alimony received	11	( 399,426 , 478,966 )
Capital gain distributions	13 (margin write in)	( 1,093,684 , 1,217,822 )
Total taxable IRA distributions	15b	( 12,325,916 , 12,708,644 )
Total pension and annuities	16a	( 28,629,089 , 29,150,025 )
Taxable pension and annuities	16b	( 26,336,089 , 26,857,385 )
Unemployment compensation	19	( 14,719,869 , 15,153,147 )
Social security benefits	20a	( 25,173,703 , 25,671,991 )
Taxable social security benefits	20b	( 15,977,430 , 16,383,364 )
Net operating loss	21 (margin write in)	( 1,072,616 , 1,166,534 )
Educator expenses	23	( 3,503,072 , 3,725,510 )
IRA deduction	32	( 2,491,031 , 2,675,325 )

## Limitations and Guidelines for 2010 Data Line Counts

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### **95 Percent Confidence Intervals for Selected Items on all Form 1040's--Continued**

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<b>Item</b>	<b>Line number on 1040</b>	<b>95% confidence interval</b>
Student loan interest deduction	33	( 9,932,781 , 10,305,653 )
Tuition and fees deduction	34	( 1,911,678 , 2,082,334 )
Moving expenses	26	( 942,789 , 1,061,839 )
One-half of self-employment tax	27	( 17,522,999 , 17,813,893 )
Self-employed health insurance deduction	29	( 3,736,081 , 3,925,287 )
Keogh and self-employed SEP and SIMPLE plan	28	( 872,344 , 947,610 )
Penalty on early withdrawal of savings	30	( 1,040,814 , 1,163,974 )
Alimony paid	31a	( 542,520 , 650,556 )
Total adjustments	36	( 35,004,974 , 35,516,394 )
Adjusted gross income	37	( 142,866,844 , 142,917,256 )
Total standard deduction	40	( 93,402,762 , 93,953,590 )
Additional standard deduction	40 (margin write in)	( 12,478,380 , 12,880,986 )
Total itemized deductions	40	( 46,370,239 , 46,918,779 )
Taxable income	43	( 107,030,986 , 107,577,810 )
Income tax before credits	44	( 106,329,636 , 106,872,876 )

**Forms whose line entries have weak estimates (implying a returns sampled count less than 50) are listed below.**

Form 4972

Form 8885

# Description of the Sample For the Estimated Data Line Counts

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

## Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2011.

All returns processed during 2011 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2010. While most of the returns processed during Calendar Year 2011 were for Tax Year 2010, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2011

and 2012. Returns for prior years were used in place of 2010 returns received and processed after December 31, 2010. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2011.

## Sample Design and Selection

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

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.
2. High business receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type

## Description of the Sample

Price Index for the Gross Domestic Product to represent a base year of 1991.

5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2011 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

### Data Capture and Cleaning

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

The administrative data and controlling information for each record designated for this sample

was loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2010, 0.03 percent of the sample returns were unavailable.

### Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

## NUMBER OF RETURNS FILED FOR SELECTED LINES

<b>Form 1040</b> Department of the Treasury—Internal Revenue Service <b>U.S. Individual Income Tax Return</b> <b>2010</b>		(99) IRS Use Only—Do not write or staple in this space.	
<b>Name, Address, and SSN</b> See separate instructions.		For the year Jan. 1–Dec. 31, 2010, or other tax year beginning _____, 2010, ending _____, 20 Your first name and initial _____ Last name _____ Total of all returns filed = <b>142,892,051</b> Electronically Filed Returns = <b>111,559,553</b> If a joint return, spouse's first name and initial _____ Last name _____ 1040 = <b>84,071,480</b> Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____ 1040A = <b>40,810,489</b> City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. _____ 1040EZ = <b>18,010,081</b>	
<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund _____		OMB No. 1545-0074 <b>Your social security number</b> _____ <b>Spouse's social security number</b> _____ Make sure the SSN(s) above and on line 6c are correct.	
<b>Filing Status</b> Check only one box.		Checking a box below will not	
1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here.		4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.	
5 <input type="checkbox"/> Qualifying widow(er) with dependent child		Y = * 4,424,733 Y = ** 6,952,603 <input type="checkbox"/> You <input type="checkbox"/> Spouse	
<b>Exemptions</b> 6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a. b <input type="checkbox"/> Spouse c <b>Dependents:</b> (1) First name Last name (2) Dependents' social security Number of Returns Number of Exempt.		Boxes checked Ret. = 135,033,492 on 6a & Exempt. = 188,581,547 No. of child Ret. = 47,482,209 on 6c who Exempt. = 84,399,229 • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above	
If more than four dependents, see instructions and check here <input type="checkbox"/>		Add numbers on lines above	
<b>Income</b> Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a W-2, see page 20. Enclose, but do not attach, any payment. Also, please use Form 1040-V.		7 Wages, salaries, tips, etc. Attach Form(s) W-2. Dep. other earned income = 51,385 8a Taxable interest. Attach Schedule B if required b Tax-exempt interest. Do not include on line 8a 9a Ordinary dividends. Attach Schedule B if required b Qualified dividends 10 Taxable refunds, credits, or offsets of state and local income taxes 11 Alimony received 12 Business income or (loss). Attach Schedule C or C-EZ. Cap. Gain Dist. = 1,155,754 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> 14 Other gains or (losses). Attach Form 4797 15a IRA distributions 15a 13,498,285 b Taxable amount 16a Pensions and annuities 16a 28,889,557 b Taxable amount 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 18 Farm income or (loss). Attach Schedule F 19 Unemployment compensation 20a Social security benefits 20a 25,422,847 b Taxable amount 21 Other income. List type and amount 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income	
<b>Adjusted Gross Income</b>		23 Educator expenses 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 25 Health savings account deduction. Attach Form 8889 26 Moving expenses. Attach Form 3903 27 One-half of self-employment tax. Attach Schedule SE 28 Self-employed SEP, SIMPLE, and qualified plans 29 Self-employed health insurance deduction 30 Penalty on early withdrawal of savings 31a Alimony paid b Recipient's SSN 597,206 32 IRA deduction 33 Student loan interest deduction 34 Tuition and fees. Attach Form 8917 35 Domestic production activities deduction. Attach Form 8903 36 Add lines 23 through 31a and 32 through 35 37 Subtract line 36 from line 22. This is your adjusted gross income	
21. Net oper. loss= 1,147,033 21. Stock options= ***4,966 21. Cancel. of debt= 634,797 21. For. earn. inc. ex= 415,519 21. Gambling inc.= 1,841,697 36. Archer MSA Ded.= 6,276 36. Housing ded.= 2,761 36. Other adj.= 144,127		36 35,260,684 37 ^142,256,500	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form 1040 (2010)

\* One election box checked \*\* Both election boxes checked (counts each box separately) \*\*\* Included in wages

^ Returns that reported an adjusted gross income of zero were not included in this item

Form **1040** AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)  
 Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return 2010** (99) IRS Use Only—Do not write or staple in this space.

**Name,  
Address,  
and SSN**

See separate  
instructions.

For the year Jan. 1–Dec. 31, 2010, or other tax year beginning , 2010, ending , 20

**PRINT** Your first name and initial Last name  
 Total of all returns filed = 142,892,051 Electronically Filed Returns = 111,559,553

**FILE** If a joint return, spouse's first name and initial Last name  
 1040 = 84,071,480

**EARLY** Home address (number and street). If you have a P.O. box, see instructions. Apt. no.  
 1040A = 40,810,489

City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.  
 1040EZ = 18,010,081

OMB No. 1545-0074

Your social security number

Spouse's social security number

▲ Make sure the SSN(s) above  
and on line 6c are correct.

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

**Presidential  
Election Campaign**

► Check here if you, or your spouse if filing jointly, want \$3 to go to this fund . . . . . ☐ You ☐ Spouse

**Filing Status**

Check only one  
box.

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

**Exemptions**

If more than four  
dependents, see  
instructions and  
check here ► ☐

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

b ☐ Spouse . . . . .

**c Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see page 15)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ►

d Total number of exemptions claimed

**Income**

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

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	Dep, other earned income = 163,874	7	5,837,350,365
8a	Taxable interest. Attach Schedule B if required . . . . .		8a	139,611,242
b	Tax-exempt interest. <b>Do not</b> include on line 8a . . . . .	8b 75,163,368		
9a	Ordinary dividends. Attach Schedule B if required . . . . .		9a	183,539,268
b	Qualified dividends . . . . .	9b 136,483,398		
10	Taxable refunds, credits, or offsets of state and local income taxes . . . . .		10	27,454,568
11	Alimony received . . . . .		11	8,795,589
12	Business income or (loss). Attach Schedule C or C-EZ .13.Cap. Gain Dist. = 601,335		12	267,265,585
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/>		13	363,808,623
14	Other gains or (losses). Attach Form 4797 . . . . .		14	-18,076,040
15a	IRA distributions . . . . .	15a 290,619,093	b Taxable amount . . . . .	15b 194,332,950
16a	Pensions and annuities . . . . .	16a 881,195,991	b Taxable amount . . . . .	16b 558,540,932
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	445,734,486
18	Farm income or (loss). Attach Schedule F . . . . .		18	-11,732,278
19	Unemployment compensation . . . . .		19	120,249,961
20a	Social security benefits . . . . .	20a 477,855,868	b Taxable amount . . . . .	20b 190,745,678
21	Other income. List type and amount . . . . .		21	34,629,333
22	Combine the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> ►		22	8,208,441,150

**Adjusted  
Gross  
Income**

23	Educator expenses . . . . .	23	915,028		21. Net oper. loss= 144,553,116
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	472,960		21. Stock options= 176,484
25	Health savings account deduction. Attach Form 8889 . . . . .	25	2,912,661		21. Cancel. of debt= 10,327,231
26	Moving expenses. Attach Form 3903 . . . . .	26	2,674,311		21. For. earn. inc. ex= 25,823,350
27	One-half of self-employment tax. Attach Schedule SE . . . . .	27	24,174,249		21. Gambling inc.= 25,187,996
28	Self-employed SEP, SIMPLE, and qualified plans . . . . .	28	18,906,400		
29	Self-employed health insurance deduction . . . . .	29	23,335,953		
30	Penalty on early withdrawal of savings . . . . .	30	356,207		
31a	Alimony paid b Recipient's SSN ►	31a	10,416,420		
32	IRA deduction . . . . .	32	11,443,203		
33	Student loan interest deduction . . . . .	33	9,093,467		36. Archer MSA Ded.= 10,664
34	Tuition and fees. Attach Form 8917 . . . . .	34	4,364,960		36. Housing ded.= 74,227
35	Domestic production activities deduction. Attach Form 8903	35	8,674,889		36. Other adj.= 1,473,458
36	Add lines 23 through 31a and 32 through 35 . . . . .	36	119,299,058		
37	Subtract line 36 from line 22. This is your <b>adjusted gross income</b> ►	37	8,089,142,092		



NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2010)

39a A = 20,854,588

B = 8,236,128

C = 276,440

D = 76,184

Page 2

**Tax and Credits**

38	Amount from line 37 (adjusted gross income)	38		
39a	Check <input type="checkbox"/> <b>A</b> You were born before January 2, 1946, <input type="checkbox"/> <b>C</b> Blind. <input type="checkbox"/> <b>B</b> Spouse was born before January 2, 1946, <input type="checkbox"/> <b>D</b> Blind. <b>Total boxes checked</b> <input type="checkbox"/> <b>39a</b>			Basic Stand. Ded. = 93,678,175 Add. Stand. Ded. = 12,679,683 Stand. = 93,678,175 Itemized = 46,644,509
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> <b>39b</b> 684,801			
40	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see instructions)	40		
41	Subtract line 40 from line 38	41	124,962,697	
42	<b>Exemptions.</b> Multiply \$3,650 by the number on line 6d.	42	135,034,489	
43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	107,304,398	
44	<b>Tax</b> (see instructions). Check if any tax is from: <input type="checkbox"/> <b>a</b> Form(s) 8814 <input type="checkbox"/> <b>b</b> Form 4972.	44	106,601,255	
45	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	45	4,019,538	
46	Add lines 44 and 45	46	106,631,729	
47	Foreign tax credit. Attach Form 1116 if required	47	6,661,896	53a F3800= 462,320 53b F8801= 259,546 53c other= 4,159 53c AMV= 66,503 53c Sch R= 98,345 53c F8834= 3,136 53c F8911= 984 53c F8859= 2,014 53c F8936= 211 53c F8396= 41,733
48	Credit for child and dependent care expenses. Attach Form 2441	48	6,338,315	
49	Education credits from Form 8863, line 23	49	11,867,055	
50	Retirement savings contributions credit. Attach Form 8880	50	6,130,006	
51	Child tax credit (see instructions)	51	23,579,773	
52	Residential energy credits. Attach Form 5695	52	7,155,888	
53	Other credits from Form: <input type="checkbox"/> <b>a</b> 3800 <input type="checkbox"/> <b>b</b> 8801 <input type="checkbox"/> <b>c</b>	53		
54	Add lines 47 through 53. These are your <b>total credits</b>	54	48,092,456	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	93,480,314	

**Other Taxes**

56	Self-employment tax. Attach Schedule SE	56	17,668,446	
57	Unreported social security and Medicare tax from Form: <input type="checkbox"/> <b>a</b> 4137 <input type="checkbox"/> <b>b</b> 8919	57	a= 132,436 b= 29,849	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	5,921,264	
59	<input type="checkbox"/> <b>a</b> Form(s) W-2, box 9 <input type="checkbox"/> <b>b</b> Schedule H <input type="checkbox"/> <b>c</b> Form 5405, line 16	59	a= 119,541 b= 201,661	
60	Add lines 55 through 59. This is your <b>total tax</b>	60	102,899,991	

**Payments**

61	Federal income tax withheld from Forms W-2 and 1099	61	121,393,087	
62	2010 estimated tax payments and amount applied from 2009 return	62	9,547,968	
63	Making work pay credit. Attach Schedule M	63	105,809,553	
64a	<b>Earned income credit (EIC)</b>	64a	27,367,757	
b	Nontaxable combat pay election <input type="checkbox"/> <b>64b</b> 23,958			
65	Additional child tax credit. Attach Form 8812	65	20,979,862	
66	American opportunity credit from Form 8863, line 14	66	11,979,099	
67	First-time homebuyer credit from Form 5405, line 10	67	334,422	
68	Amount paid with request for extension to file	68	1,457,793	
69	Excess social security and tier 1 RRTA tax withheld	69	1,204,270	
70	Credit for federal tax on fuels. Attach Form 4136	70	354,848	
71	Credits from Form: <input type="checkbox"/> <b>a</b> 2439 <input type="checkbox"/> <b>b</b> 8839 <input type="checkbox"/> <b>c</b> 8801 <input type="checkbox"/> <b>d</b> 8885	71		
72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	72	135,487,961	Recapture Tax = 21,336 Other Taxes = 1,002,375 71a F2439= 8,671 71b F8839= 97,084 71c F8801= 263,847 71d F8885= 16,174 Other Payments: 10,874

**Refund**

73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you <b>overpaid</b>	73	113,568,220	
74a	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	74a	110,706,225	
b	Routing number <input type="checkbox"/> <b>74,364,164</b> <input type="checkbox"/> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
d	Account number			
75	Amount of line 73 you want <b>applied to your 2011 estimated tax</b>	75	4,114,885	

**Amount You Owe**

76	<b>Amount you owe.</b> Subtract line 72 from line 60. For details on how to pay, see instructions	76	23,889,539	
77	Estimated tax penalty (see instructions)	77	6,670,019	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name	57,491,941	Phone no.	Personal identification number (PIN)
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**Sign Here**

Joint return? See page 12. 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, <b>both</b> must sign.	Date	Spouse's occupation	

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
81,107,021				
Firm's name		Firm's EIN		
Firm's address		Phone no.		

**Tax and Credits**

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1946, <input type="checkbox"/> <b>Blind.</b> } <b>Total boxes</b> if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1946, <input type="checkbox"/> <b>Blind.</b> } <b>checked ▶ 39a</b>		Basic Stand. Ded. = 717,074,903 Add. Stand. Ded. = 21,011,499 Stand. = 738,538,671 Itemized = 1,216,667,246
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ <b>39b</b>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see instructions)	<b>40</b>	
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	6,386,817,688
<b>42</b>	<b>Exemptions.</b> Multiply \$3,650 by the number on line 6d.	<b>42</b>	1,049,271,708
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	5,502,000,658
<b>44</b>	<b>Tax</b> (see instructions). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972.	<b>44</b>	1,037,759,795
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	27,460,515
<b>46</b>	Add lines 44 and 45	<b>46</b>	1,065,250,236
<b>47</b>	Foreign tax credit. Attach Form 1116 if required	<b>47</b>	15,223,190
<b>48</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>	3,397,639
<b>49</b>	Education credits from Form 8863, line 23	<b>49</b>	12,272,073
<b>50</b>	Retirement savings contributions credit. Attach Form 8880	<b>50</b>	1,029,595
<b>51</b>	Child tax credit (see instructions)	<b>51</b>	28,503,646
<b>52</b>	Residential energy credits. Attach Form 5695	<b>52</b>	6,173,494
<b>53</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>53</b>	
<b>54</b>	Add lines 47 through 53. These are your <b>total credits</b>	<b>54</b>	69,621,344
<b>55</b>	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	<b>55</b>	995,628,892

**Other Taxes**

<b>56</b>	Self-employment tax. Attach Schedule SE	<b>56</b>	48,339,745
<b>57</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>57</b>	a= 23,288 b= 12,840
<b>58</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>58</b>	5,817,684
<b>59</b>	<b>a</b> <input type="checkbox"/> Form(s) W-2, box 9 <b>b</b> <input type="checkbox"/> Schedule H <b>c</b> <input type="checkbox"/> Form 5405, line 16	<b>59</b>	a= 71,619 b= 968,164
<b>60</b>	Add lines 55 through 59. This is your <b>total tax</b>	<b>60</b>	1,051,971,188

**Payments**

<b>61</b>	Federal income tax withheld from Forms W-2 and 1099	<b>61</b>	875,470,232
<b>62</b>	2010 estimated tax payments and amount applied from 2009 return	<b>62</b>	221,801,067
<b>63</b>	Making work pay credit. Attach Schedule M	<b>63</b>	54,328,950
<b>64a</b>	<b>Earned income credit (EIC)</b>	<b>64a</b>	59,562,031
<b>b</b>	Nontaxable combat pay election <b>64b</b> 339,350		
<b>65</b>	Additional child tax credit. Attach Form 8812	<b>65</b>	27,754,241
<b>66</b>	American opportunity credit from Form 8863, line 14	<b>66</b>	10,620,383
<b>67</b>	First-time homebuyer credit from Form 5405, line 10	<b>67</b>	2,285,948
<b>68</b>	Amount paid with request for extension to file	<b>68</b>	68,878,004
<b>69</b>	Excess social security and tier 1 RRTA tax withheld	<b>69</b>	2,098,214
<b>70</b>	Credit for federal tax on fuels. Attach Form 4136	<b>70</b>	158,669
<b>71</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> 8839 <b>c</b> <input type="checkbox"/> 8801 <b>d</b> <input type="checkbox"/> 8885	<b>71</b>	
<b>72</b>	Add lines 61, 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	<b>72</b>	1,325,416,423

**Refund**

<b>73</b>	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you <b>overpaid</b>	<b>73</b>	-373,431,750
<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	<b>74a</b>	326,054,483
<b>b</b>	Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>d</b>	Account number		
<b>75</b>	Amount of line 73 you want <b>applied to your 2011 estimated tax</b> ▶	<b>75</b>	47,377,267

**Amount You Owe**

<b>76</b>	<b>Amount you owe.</b> Subtract line 72 from line 60. For details on how to pay, see instructions ▶	<b>76</b>	100,792,322
<b>77</b>	Estimated tax penalty (see instructions)	<b>77</b>	805,807

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

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

Joint return? See page 12. 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, <b>both</b> must sign.	Date	Spouse's occupation	

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		



## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **1040**

Department of the Treasury—Internal Revenue Service

**U.S. Individual Income Tax Return****2010**

(99)

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

**Name,  
Address,  
and SSN**See separate  
instructions.P  
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C  
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A  
R  
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Y

For the year Jan. 1–Dec. 31, 2010, or other tax year beginning \_\_\_\_\_, 2010, ending \_\_\_\_\_, 20

Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_  
Total 1040 ONLY returns filed = 84,071,480

If a joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_  
Electronically filed forms 1040 Only = 62,427,066

Home address (number and street). If you have a P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_

City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. \_\_\_\_\_

OMB No. 1545-0074

**Your social security number****Spouse's social security number**

▲ Make sure the SSN(s) above  
and on line 6c are correct.

Checking a box below will not

Y = \* 2,867,054 Y = \*\* 6,215,530

☐ You ☐ Spouse**Presidential  
Election Campaign**

► Check here if you, or your spouse if filing jointly, want \$3 to go to this fund .

**Filing Status**

30,393,005 1 ☐ Single 9,570,141 4 ☐ Head of household (with qualifying person). (See instructions.) If  
42,316,792 2 ☐ Married filing jointly (even if only one had income) the qualifying person is a child but not your dependent, enter this  
Check only one 3 ☐ Married filing separately. Enter spouse's SSN above child's name here. ►  
box. 1,740,067 and full name here. ► 51,475 5 ☐ Qualifying widow(er) with dependent child

**Exemptions**6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a . 82,176,126b ☐ Spouse 42,332,762**c Dependents:**

(1) First name	Last name	Number of Returns	Number of Exempt.	Id under age 17 (child tax credit page 15)
CHILDREN AT HOME		30,332,818	54,930,810	20,964,646
CHILDREN AWAY FROM HOME		329,549	415,149	14,799,878
PARENTS		1,664,288	2,002,749	5,477,293
OTHER DEPENDENTS		2,798,942	4,002,452	1,493,493

If more than four  
dependents, see  
instructions and  
check here ► ☐

d Total number of exemptions claimed . Returns = See 6a Exemptions = 185,860,047

**Boxes checked**  
on 6a & Exempt. = 124,508,888  
**No. of child Ret. =** 30,332,818  
**on 6c who; Exempt. =** 54,930,810

• lived with you  
• did not live with  
you due to divorce  
or separation  
(see instructions)  
Ret. = 329,549  
Exempt. = 415,149

Dependents on 6c  
not entered aboveAdd numbers on  
lines above ► ☐**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . . 7 64,394,209

8a Taxable interest. Attach Schedule B if required . . . . . 8a 44,714,042

b Tax-exempt interest. Do not include on line 8a . . . . . 8b 5,902,609

9a Ordinary dividends. Attach Schedule B if required . . . . . 9a 25,400,993

b Qualified dividends . . . . . 9b 22,892,287

10 Taxable refunds, credits, or offsets of state and local income taxes . . . . . 10 21,828,587

11 Alimony received . . . . . 11 439,196

12 Business income or (loss). Attach Schedule C or C-EZ .13.Cap. Gain Dist. = 956,524 12 22,505,697

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☐ 13 20,159,535

14 Other gains or (losses). Attach Form 4797 . . . . . 14 1,977,152

15a IRA distributions . 15a 11,548,551 b Taxable amount . . . . . 15b 10,668,457

16a Pensions and annuities 16a 23,328,918 b Taxable amount . . . . . 16b 21,341,217

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 16,503,383

18 Farm income or (loss). Attach Schedule F . . . . . 18 1,909,241

19 Unemployment compensation . . . . . 19 8,277,662

20a Social security benefits 20a 18,510,485 b Taxable amount . . . . . 20b 13,149,795

21 Other income. List type and amount . . . . . 21 5,599,293

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ► 22 83,870,486

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

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

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

**Adjusted  
Gross  
Income**

23	Educator expenses . . . . .	23	3,014,070		21. Net oper. loss=	1,147,033
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	131,619		21. Stock options=	4,966
25	Health savings account deduction. Attach Form 8889 . . . . .	25	1,004,561		21. Cancel. of debt=	634,797
26	Moving expenses. Attach Form 3903 . . . . .	26	1,002,314		21. For. earn. inc. ex=	415,519
27	One-half of self-employment tax. Attach Schedule SE . . . . .	27	17,668,446		21. Gambling inc.=	1,841,697
28	Self-employed SEP, SIMPLE, and qualified plans . . . . .	28	909,977			
29	Self-employed health insurance deduction . . . . .	29	3,830,684			
30	Penalty on early withdrawal of savings . . . . .	30	1,102,394			
31a	Alimony paid b Recipient's SSN ► . . . . .	31a	596,538			
32	IRA deduction . . . . .	32	2,209,056			
33	Student loan interest deduction . . . . .	33	6,623,754		36. Archer MSA Ded.=	6,276
34	Tuition and fees. Attach Form 8917 . . . . .	34	1,424,650		36. Housing ded.=	2,761
35	Domestic production activities deduction. Attach Form 8903 . . . . .	35	615,952		36. Other adj.=	144,127
36	Add lines 23 through 31a and 32 through 35 . . . . .	36	30,645,806			
37	Subtract line 36 from line 22. This is your adjusted gross income . . . . .	37	84,071,480			

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form **1040** (2010)

\* One election box checked \*\* Both election boxes checked (counts each box separately)

Form

**1040**

Department of the Treasury—Internal Revenue Service

**U.S. Individual Income Tax Return****2010**

(99)

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

**Name,  
Address,  
and SSN**See separate  
instructions.P  
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Y

For the year Jan. 1–Dec. 31, 2010, or other tax year beginning \_\_\_\_\_, 2010, ending \_\_\_\_\_, 20

Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_  
Total 1040 ONLY returns filed = 84,071,480

If a joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_  
Electronically filed forms 1040 Only = 62,427,066

Home address (number and street). If you have a P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_

City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. \_\_\_\_\_

OMB No. 1545-0074

**Your social security number****Spouse's social security number**

▲ Make sure the SSN(s) above  
and on line 6c are correct.

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

**Presidential  
Election Campaign**

► Check here if you, or your spouse if filing jointly, want \$3 to go to this fund . . . . . ☐ **You** ☐ **Spouse**

**Filing Status**Check only one  
box.

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

**Exemptions**If more than four  
dependents, see  
instructions and  
check here ► ☐

6a <input type="checkbox"/> <b>Yourself.</b> If someone can claim you as a dependent, <b>do not</b> check box 6a . . . . .			
b <input type="checkbox"/> <b>Spouse</b> . . . . .			
<b>c Dependents:</b>		(2) Dependent's social security number	(3) Dependent's relationship to you
(1) First name	Last name		(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see page 15)
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>

**Boxes checked  
on 6a and 6b****No. of children  
on 6c who:**

• lived with you

• did not live with  
you due to divorce  
or separation  
(see instructions)

**Dependents on 6c  
not entered above****Add numbers on  
lines above ►****d** Total number of exemptions claimed . . . . .**Income**Attach Form(s)  
W-2 here. Also  
attach Forms  
W-2G and  
1099-R if tax  
was withheld.If you did not  
get a W-2,  
see page 20.Enclose, but do  
not attach, any  
payment. Also,  
please use  
**Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	7	4,576,697,663	
8a	<b>Taxable</b> interest. Attach Schedule B if required . . . . .	8a	132,574,556	
b	<b>Tax-exempt</b> interest. <b>Do not</b> include on line 8a . . . . .	8b	74,623,536	
9a	Ordinary dividends. Attach Schedule B if required . . . . .	9a	181,031,535	
b	Qualified dividends . . . . .	9b	134,882,282	
10	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	10	27,454,568	
11	Alimony received . . . . .	11	8,795,589	
12	Business income or (loss). Attach Schedule C or C-EZ .13.Cap. Gain Dist. = 510,182	12	267,265,585	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/>	13	363,808,623	
14	Other gains or (losses). Attach Form 4797 . . . . .	14	-18,076,040	
15a	IRA distributions . . . . .	15a	273,142,240	
b	Taxable amount . . . . .	15b	179,732,560	
16a	Pensions and annuities . . . . .	16a	777,595,365	
b	Taxable amount . . . . .	16b	474,670,048	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	445,734,486	
18	Farm income or (loss). Attach Schedule F . . . . .	18	-11,732,278	
19	Unemployment compensation . . . . .	19	72,619,838	
20a	Social security benefits . . . . .	20a	364,594,370	
b	Taxable amount . . . . .	20b	167,984,981	
21	Other income. List type and amount _____	21	31,681,769	
22	Combine the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> ►	22	6,766,343,216	

**Adjusted  
Gross  
Income**

23	Educator expenses . . . . .	23	770,340		21. Net oper. loss=	144,553,116
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	472,960		21. Stock options=	176,484
25	Health savings account deduction. Attach Form 8889 . . . . .	25	2,912,661		21. Cancel. of debt=	10,327,231
26	Moving expenses. Attach Form 3903 . . . . .	26	2,674,311		21. For. earn. inc. ex=	25,823,350
27	One-half of self-employment tax. Attach Schedule SE . . . . .	27	24,174,249		21. Gambling inc.=	25,187,996
28	Self-employed SEP, SIMPLE, and qualified plans . . . . .	28	18,906,400			
29	Self-employed health insurance deduction . . . . .	29	23,335,953			
30	Penalty on early withdrawal of savings . . . . .	30	356,207			
31a	Alimony paid b Recipient's SSN ► 597,206	31a	10,416,420			
32	IRA deduction . . . . .	32	10,292,318			
33	Student loan interest deduction . . . . .	33	5,971,263		36. Archer MSA Ded.=	10,664
34	Tuition and fees. Attach Form 8917 . . . . .	34	2,936,517		36. Housing ded.=	74,227
35	Domestic production activities deduction. Attach Form 8903	35	8,674,889		36. Other adj.=	1,473,458
36	Add lines 23 through 31a and 32 through 35 . . . . .	36	113,452,837			
37	Subtract line 36 from line 22. This is your <b>adjusted gross income</b> ►	37	6,652,890,379			

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2010)

39a A = 15,413,429

B = 6,459,522

C = 195,480

D = 50,118

Page 2

**Tax and Credits**

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> <b>A</b> You were born before January 2, 1946, <input type="checkbox"/> <b>C</b> Blind. <input type="checkbox"/> <b>B</b> Spouse was born before January 2, 1946, <input type="checkbox"/> <b>D</b> Blind. <b>Total boxes checked</b> <input type="checkbox"/> <b>39a</b>		Basic Stand. Ded. = 35,367,927 Add. Stand. Ded. = 7,220,928
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> <b>39b</b> 680,804		Stand. = 35,367,927 Itemized = 46,644,509
40	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see instructions)	40	75,349,568
41	Subtract line 40 from line 38	41	82,176,126
42	<b>Exemptions.</b> Multiply \$3,650 by the number on line 6d.	42	67,626,346
43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	67,000,722
44	<b>Tax</b> (see instructions). Check if any tax is from: <input type="checkbox"/> <b>a</b> Form(s) 8814 <input type="checkbox"/> <b>b</b> Form 4972.	44	4,013,558
45	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	45	67,031,196
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	6,661,896
48	Credit for child and dependent care expenses. Attach Form 2441	48	4,495,518
49	Education credits from Form 8863, line 23	49	7,311,114
50	Retirement savings contributions credit. Attach Form 8880	50	2,764,645
51	Child tax credit (see instructions)	51	14,884,407
52	Residential energy credits. Attach Form 5695	52	7,155,888
53	Other credits from Form: <input type="checkbox"/> <b>a</b> 3800 <input type="checkbox"/> <b>b</b> 8801 <input type="checkbox"/> <b>c</b>	53	
54	Add lines 47 through 53. These are your <b>total credits</b>	54	32,981,747
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	61,338,870

**Other Taxes**

56	Self-employment tax. Attach Schedule SE	56	17,668,446
57	Unreported social security and Medicare tax from Form: <input type="checkbox"/> <b>a</b> 4137 <input type="checkbox"/> <b>b</b> 8919	57	a= 132,436 b= 29,849
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	5,921,264
59	<input type="checkbox"/> <b>a</b> Form(s) W-2, box 9 <input type="checkbox"/> <b>b</b> Schedule H <input type="checkbox"/> <b>c</b> Form 5405, line 16	59	a= 34,630 b= 201,661
60	Add lines 55 through 59. This is your <b>total tax</b>	60	70,682,652

**Payments**

61	Federal income tax withheld from Forms W-2 and 1099	61	68,584,105
62	2010 estimated tax payments and amount applied from 2009 return	62	9,108,655
63	Making work pay credit. Attach Schedule M	63	60,854,513
64a	<b>Earned income credit (EIC)</b>	64a	10,837,896
b	Nontaxable combat pay election <input type="checkbox"/> <b>64b</b> 6,961		
65	Additional child tax credit. Attach Form 8812	65	8,847,716
66	American opportunity credit from Form 8863, line 14	66	6,926,849
67	First-time homebuyer credit from Form 5405, line 10	67	334,422
68	Amount paid with request for extension to file	68	1,435,735
69	Excess social security and tier 1 RRTA tax withheld	69	1,195,898
70	Credit for federal tax on fuels. Attach Form 4136	70	354,848
71	Credits from Form: <input type="checkbox"/> <b>a</b> 2439 <input type="checkbox"/> <b>b</b> 8839 <input type="checkbox"/> <b>c</b> 8801 <input type="checkbox"/> <b>d</b> 8885	71	
72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	72	78,990,585

**Refund**

73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you <b>overpaid</b>	73	61,108,977
74a	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	74a	58,345,200
b	Routing number		
d	Account number		
75	Amount of line 73 you want <b>applied to your 2011 estimated tax</b>	75	3,968,772

**Amount You Owe**

76	<b>Amount you owe.</b> Subtract line 72 from line 60. For details on how to pay, see instructions	76	19,269,711
77	Estimated tax penalty (see instructions)	77	6,009,462

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name	Phone no.	Personal identification number (PIN)
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**Sign Here**

Joint return? See page 12. 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, <b>both</b> must sign.	Date	Spouse's occupation	

**Paid Preparer Use Only**

Print/Type preparer's name 53,001,879	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN	Phone no.		
Firm's address				

**Tax and Credits**

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1946, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes</b>		Basic Stand. Ded. = 296,234,886
	if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1946, <input type="checkbox"/> <b>Blind.</b> <b>checked</b> ▶ <b>39a</b>		Add. Stand. Ded. = 12,228,898
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ <b>39b</b>		Stand. = 308,733,735
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see instructions)	<b>40</b>	Itemized = 1,216,667,246
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	5,361,284,347
<b>42</b>	<b>Exemptions.</b> Multiply \$3,650 by the number on line 6d.	<b>42</b>	677,828,406
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	4,769,752,344
<b>44</b>	<b>Tax</b> (see instructions). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972.	<b>44</b>	939,611,272
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	27,456,220
<b>46</b>	Add lines 44 and 45	<b>46</b>	967,097,419
<b>47</b>	Foreign tax credit. Attach Form 1116 if required	<b>47</b>	15,223,190
<b>48</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>	2,403,852
<b>49</b>	Education credits from Form 8863, line 23	<b>49</b>	8,449,485
<b>50</b>	Retirement savings contributions credit. Attach Form 8880	<b>50</b>	498,041
<b>51</b>	Child tax credit (see instructions)	<b>51</b>	20,057,521
<b>52</b>	Residential energy credits. Attach Form 5695	<b>52</b>	6,173,494
<b>53</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>53</b>	
<b>54</b>	Add lines 47 through 53. These are your <b>total credits</b>	<b>54</b>	55,817,520
<b>55</b>	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	<b>55</b>	911,279,899

**Other Taxes**

<b>56</b>	Self-employment tax. Attach Schedule SE	<b>56</b>	48,339,745
<b>57</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>57</b>	a= 23,288 b= 12,840
<b>58</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>58</b>	5,817,684
<b>59</b>	<b>a</b> <input type="checkbox"/> Form(s) W-2, box 9 <b>b</b> <input type="checkbox"/> Schedule H <b>c</b> <input type="checkbox"/> Form 5405, line 16	<b>59</b>	a= 15,899 b= 968,164
<b>60</b>	Add lines 55 through 59. This is your <b>total tax</b>	<b>60</b>	967,566,475

**Payments**

If you have a qualifying child, attach Schedule EIC.

<b>61</b>	Federal income tax withheld from Forms W-2 and 1099	<b>61</b>	751,523,962
<b>62</b>	2010 estimated tax payments and amount applied from 2009 return	<b>62</b>	220,629,155
<b>63</b>	Making work pay credit. Attach Schedule M	<b>63</b>	34,095,672
<b>64a</b>	<b>Earned income credit (EIC)</b>	<b>64a</b>	24,034,223
<b>b</b>	Nontaxable combat pay election <b>64b</b> 74,411		
<b>65</b>	Additional child tax credit. Attach Form 8812	<b>65</b>	11,735,439
<b>66</b>	American opportunity credit from Form 8863, line 14	<b>66</b>	6,383,979
<b>67</b>	First-time homebuyer credit from Form 5405, line 10	<b>67</b>	2,285,948
<b>68</b>	Amount paid with request for extension to file	<b>68</b>	68,852,094
<b>69</b>	Excess social security and tier 1 RRTA tax withheld	<b>69</b>	2,094,820
<b>70</b>	Credit for federal tax on fuels. Attach Form 4136	<b>70</b>	158,669
<b>71</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> 8839 <b>c</b> <input type="checkbox"/> 8801 <b>d</b> <input type="checkbox"/> 8885	<b>71</b>	
<b>72</b>	Add lines 61, 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	<b>72</b>	1,124,189,540

**Refund**

Direct deposit? See instructions.

<b>73</b>	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you <b>overpaid</b>	<b>73</b>	-252,784,112
<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	<b>74a</b>	205,535,987
<b>b</b>	Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>d</b>	Account number		
<b>75</b>	Amount of line 73 you want <b>applied to your 2011 estimated tax</b> ▶	<b>75</b>	47,248,125
<b>Amount You Owe</b>	<b>76</b> <b>Amount you owe.</b> Subtract line 72 from line 60. For details on how to pay, see instructions ▶	<b>76</b>	96,936,959
<b>77</b>	Estimated tax penalty (see instructions)	<b>77</b>	775,912

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

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

Joint return? See page 12. 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, <b>both</b> must sign.	Date	Spouse's occupation	

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	



## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **1040** Department of the Treasury—Internal Revenue Service **2010** (99) IRS Use Only—Do not write or staple in this space.

**Name, Address, and SSN**

For the year Jan. 1–Dec. 31, 2010, or other tax year beginning , 2010, ending , 20

OMB No. 1545-0074

**Your social security number** 111,559,553

**Spouse's social security number** 56,109,746

See separate instructions.

Make sure the SSN(s) above and on line 6c are correct.

Checking a box below will not

Y = \* 3,210,964 Y = \*\* 5,167,687

**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☐ You ☐ Spouse

**Filing Status**

1 ☐ Single 18,474,881 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 55,008 5 ☐ Qualifying widow(er) with dependent child

Check only one box. 1,560,257

**Exemptions**

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a. =105,931,699

b ☐ Spouse 42,177,615

c **Dependents:**

(1) First name	Last name	(2) Dependents' social security	Number of Returns	Number of Exempt.	Child under age 17 or child tax credit (page 15)
CHILDREN AT HOME			39,586,975	70,414,125	30,503,386
CHILDREN AWAY FROM HOME			364,653	460,591	19,797,229
PARENTS			2,151,988	2,550,621	7,229,165
OTHER DEPENDENTS			5,454,636	7,762,201	1,937,769

d Total number of exemptions claimed . Returns = See 6a Exemptions = 229,296,853

If more than four dependents, see instructions and check here ☐

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . . 7 94,387,913

8a **Taxable** interest. Attach Schedule B if required . . . . . 8a 42,056,011

b **Tax-exempt** interest. Do not include on line 8a . . . . . 8b 4,706,999

9a Ordinary dividends. Attach Schedule B if required . . . . . 9a 21,399,849

b Qualified dividends . . . . . 9b 19,587,407

10 Taxable refunds, credits, or offsets of state and local income taxes . . . . . 10 17,940,760

11 Alimony received . . . . . 11 340,994

12 Business income or (loss). Attach Schedule C or C-EZ . . . . . 12 16,784,236

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13 15,686,942

14 Other gains or (losses). Attach Form 4797 . . . . . 14 1,568,061

15a IRA distributions . . . . . 15a 10,025,626 b Taxable amount . . . . . 15b 9,261,092

16a Pensions and annuities . . . . . 16a 21,668,643 b Taxable amount . . . . . 16b 19,793,079

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . . 17 12,547,020

18 Farm income or (loss). Attach Schedule F . . . . . 18 1,531,510

19 Unemployment compensation . . . . . 19 12,167,883

20a Social security benefits . . . . . 20a 18,499,476 b Taxable amount . . . . . 20b 11,836,289

21 Other income. List type and amount . . . . . 21 5,149,596

22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶ 22 111,272,485

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

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

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

**Adjusted Gross Income**

23 Educator expenses . . . . . 23 2,945,113

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . . 24 97,906

25 Health savings account deduction. Attach Form 8889 . . . . . 25 823,181

26 Moving expenses. Attach Form 3903 . . . . . 26 836,703

27 One-half of self-employment tax. Attach Schedule SE . . . . . 27 13,054,605

28 Self-employed SEP, SIMPLE, and qualified plans . . . . . 28 697,690

29 Self-employed health insurance deduction . . . . . 29 2,913,916

30 Penalty on early withdrawal of savings . . . . . 30 840,955

31a Alimony paid b Recipient's SSN ▶ 397,555 31a 441,128

32 IRA deduction . . . . . 32 1,998,832

33 Student loan interest deduction . . . . . 33 8,801,950

34 Tuition and fees. Attach Form 8917 . . . . . 34 1,587,731

35 Domestic production activities deduction. Attach Form 8903 . . . . . 35 506,546

36 Add lines 23 through 31a and 32 through 35 . . . . . 36 27,747,082

37 Subtract line 36 from line 22. This is your **adjusted gross income** ▶ 37 111,559,553

21. Net oper. loss= 840,834

21. Stock options= 2,983

21. Cancel. of debt= 459,849

21. For. earn. inc. ex= 146,729

21. Gambling inc.= 1,392,366

36. Archer MSA Ded.= 3,449

36. Housing ded.= 607

36. Other adj.= 98,132

Form

**1040**

Department of the Treasury—Internal Revenue Service

**U.S. Individual Income Tax Return****2010**

(99)

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

**Name,  
Address,  
and SSN**See separate  
instructions.P  
R  
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L  
E  
A  
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L  
Y

For the year Jan. 1–Dec. 31, 2010, or other tax year beginning , 2010, ending , 20

Your first name and initial Last name  
Electronically Filed Returns = 111,559,553

If a joint return, spouse's first name and initial Last name  
1040's E-filed = 62,427,066

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.  
1040A's E-filed = 35,419,288

City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.  
1040EZ's E-filed = 13,713,200

OMB No. 1545-0074

**Your social security number****Spouse's social security number**▲ Make sure the SSN(s) above  
and on line 6c are correct.Checking a box below will not  
change your tax or refund.**Presidential  
Election Campaign**► Check here if you, or your spouse if filing jointly, want \$3 to go to this fund . . . . . ☐ You ☐ Spouse**Filing Status**Check only one  
box.

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

**Exemptions**If more than four  
dependents, see  
instructions and  
check here ► ☐

6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, <b>do not</b> check box 6a . . . . .				
b <input type="checkbox"/> Spouse . . . . .				
c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see page 15)
(1) First name	Last name			
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed . . . . .

**Boxes checked  
on 6a and 6b****No. of children  
on 6c who:**

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

**Dependents on 6c  
not entered above****Add numbers on  
lines above ►****Income**Attach Form(s)  
W-2 here. Also  
attach Forms  
W-2G and  
1099-R if tax  
was withheld.If you did not  
get a W-2,  
see page 20.Enclose, but do  
not attach, any  
payment. Also,  
please use  
**Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	7	4,686,116,001	
8a	Taxable interest. Attach Schedule B if required . . . . .	8a	87,818,168	
b	Tax-exempt interest. <b>Do not</b> include on line 8a . . . . .	8b	52,989,321	
9a	Ordinary dividends. Attach Schedule B if required . . . . .	9a	113,532,267	
b	Qualified dividends . . . . .	9b	82,490,971	
10	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	10	20,988,511	
11	Alimony received . . . . .	11	6,936,874	
12	Business income or (loss). Attach Schedule C or C-EZ .13*Cap. Gain Dist. = 406,951	12	190,421,968	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/>	13	205,541,978	
14	Other gains or (losses). Attach Form 4797 . . . . .	14	-13,619,245	
15a	IRA distributions . . . . .	15a	210,463,276	
b	Taxable amount . . . . .	15b	140,964,524	
16a	Pensions and annuities . . . . .	16a	659,427,398	
b	Taxable amount . . . . .	16b	403,609,641	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	327,148,764	
18	Farm income or (loss). Attach Schedule F . . . . .	18	-8,396,741	
19	Unemployment compensation . . . . .	19	96,083,842	
20a	Social security benefits . . . . .	20a	348,613,154	
b	Taxable amount . . . . .	20b	139,110,767	
21	Other income. List type and amount . . . . .	21	22,964,403	
22	Combine the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> ►	22	6,348,138,287	

**Adjusted  
Gross  
Income**

23	Educator expenses . . . . .	23	743,366		21. Net oper. loss=	84,439,408
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . .	24	336,477		21. Stock options=	75,241
25	Health savings account deduction. Attach Form 8889 . . . . .	25	2,348,273		21. Cancel. of debt=	5,546,790
26	Moving expenses. Attach Form 3903 . . . . .	26	2,187,606		21. For. earn. inc. ex=	9,788,214
27	One-half of self-employment tax. Attach Schedule SE . . . . .	27	17,140,285		21. Gambling inc.=	16,831,931
28	Self-employed SEP, SIMPLE, and qualified plans . . . . .	28	14,228,773			
29	Self-employed health insurance deduction . . . . .	29	17,955,835			
30	Penalty on early withdrawal of savings . . . . .	30	289,101			
31a	Alimony paid b Recipient's SSN ►	31a	7,622,750			
32	IRA deduction . . . . .	32	8,694,149			
33	Student loan interest deduction . . . . .	33	7,872,557		36. Archer MSA Ded.=	5,196
34	Tuition and fees. Attach Form 8917 . . . . .	34	3,450,258		36. Housing ded.=	16,981
35	Domestic production activities deduction. Attach Form 8903 . . . . .	35	6,330,672		36. Other adj.=	877,507
36	Add lines 23 through 31a and 32 through 35 . . . . .	36	90,099,786			
37	Subtract line 36 from line 22. This is your <b>adjusted gross income</b> ►	37	6,258,038,501			

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2010)

39a A = 14,886,764

B = 5,893,123

C = 201,064

D = 62,826

Page 2

**Tax and Credits**

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> <b>A</b> You were born before January 2, 1946, <input type="checkbox"/> <b>C</b> Blind. <input type="checkbox"/> <b>B</b> Spouse was born before January 2, 1946, <input type="checkbox"/> <b>D</b> Blind. <b>Total boxes checked</b> <input type="checkbox"/> <b>39a</b>		Basic Stand. Ded. = 72,801,938 Add. Stand. Ded. = 8,933,017 Stand. = 72,801,938 Itemized = 37,134,265
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> <b>39b</b> 422,143		
40	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see instructions)	40	
41	Subtract line 40 from line 38 <b>Real Est. Tax Ded.</b> = 0	41	98,947,891
42	<b>Exemptions.</b> Multiply \$3,650 by the number on line 6d.	42	105,932,698
43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	84,869,375
44	<b>Tax</b> (see instructions). Check if any tax is from: <input type="checkbox"/> <b>a</b> Form(s) 8814 <input type="checkbox"/> <b>b</b> Form 4972.	44	84,354,121
45	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	45	3,152,208
46	Add lines 44 and 45	46	84,374,247
47	Foreign tax credit. Attach Form 1116 if required	47	5,229,365
48	Credit for child and dependent care expenses. Attach Form 2441	48	5,606,479
49	Education credits from Form 8863, line 23	49	10,366,304
50	Retirement savings contributions credit. Attach Form 8880	50	5,416,222
51	Child tax credit (see instructions)	51	20,048,321
52	Residential energy credits. Attach Form 5695	52	5,900,848
53	Other credits from Form: <input type="checkbox"/> <b>a</b> 3800 <input type="checkbox"/> <b>b</b> 8801 <input type="checkbox"/> <b>c</b>	53	
54	Add lines 47 through 53. These are your <b>total credits</b>	54	40,494,649
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	73,075,582

**Other Taxes**

56	Self-employment tax. Attach Schedule SE	56	13,054,605
57	Unreported social security and Medicare tax from Form: <input type="checkbox"/> <b>a</b> 4137 <input type="checkbox"/> <b>b</b> 8919	57	a= 106,920 b= 16,419
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	4,873,986
59	<input type="checkbox"/> <b>a</b> Form(s) W-2, box 9 <input type="checkbox"/> <b>b</b> Schedule H <input type="checkbox"/> <b>c</b> Form 5405, line 16	59	a= 107,440 b= 132,538
60	Add lines 55 through 59. This is your <b>total tax</b>	60	80,256,381

**Payments**

61	Federal income tax withheld from Forms W-2 and 1099	61	97,182,042
62	2010 estimated tax payments and amount applied from 2009 return	62	6,966,655
63	Making work pay credit. Attach Schedule M	63	86,964,156
64a	<b>Earned income credit (EIC)</b>	64a	23,865,597
b	Nontaxable combat pay election <input type="checkbox"/> <b>64b</b> 20,019		
65	Additional child tax credit. Attach Form 8812	65	17,872,155
66	American opportunity credit from Form 8863, line 14	66	10,581,505
67	First-time homebuyer credit from Form 5405, line 10	67	0
68	Amount paid with request for extension to file	68	928,563
69	Excess social security and tier 1 RRTA tax withheld	69	969,697
70	Credit for federal tax on fuels. Attach Form 4136	70	294,297
71	Credits from Form: <input type="checkbox"/> <b>a</b> 2439 <input type="checkbox"/> <b>b</b> 8839 <input type="checkbox"/> <b>c</b> 8801 <input type="checkbox"/> <b>d</b> 8885	71	
72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	72	107,124,161

**Refund**

73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you <b>overpaid</b>	73	92,638,081
74a	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	74a	90,503,895
b	Routing number <input type="text"/> 71,568,078 <input type="checkbox"/> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text"/>		
75	Amount of line 73 you want <b>applied to your 2011 estimated tax</b>	75	3,015,998

**Amount You Owe**

76	<b>Amount you owe.</b> Subtract line 72 from line 60. For details on how to pay, see instructions	76	15,565,950
77	Estimated tax penalty (see instructions)	77	4,589,331

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name	Phone no.	Personal identification number (PIN)
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**Sign Here**

Joint return? See page 12. 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, <b>both</b> must sign.	Date	Spouse's occupation	

**Paid Preparer Use Only**

Print/Type preparer's name 68,596,071	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN	Phone no.		
Firm's address				

**Tax and Credits**

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1946, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes</b>		Basic Stand. Ded. = 561,298,978
	if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1946, <input type="checkbox"/> <b>Blind.</b> <b>checked</b> <b>39a</b>		Add. Stand. Ded. = 14,752,868
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here <b>39b</b>		Stand. = 576,270,284
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see instructions)	<b>40</b>	Itemized = 931,358,278
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	4,907,983,881
<b>42</b>	<b>Exemptions.</b> Multiply \$3,650 by the number on line 6d.	<b>42</b>	836,933,041
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	4,195,741,029
<b>44</b>	<b>Tax</b> (see instructions). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972.	<b>44</b>	781,300,454
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	20,269,748
<b>46</b>	Add lines 44 and 45	<b>46</b>	801,587,200
<b>47</b>	Foreign tax credit. Attach Form 1116 if required	<b>47</b>	6,189,245
<b>48</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>	3,003,258
<b>49</b>	Education credits from Form 8863, line 23	<b>49</b>	10,668,967
<b>50</b>	Retirement savings contributions credit. Attach Form 8880	<b>50</b>	901,626
<b>51</b>	Child tax credit (see instructions)	<b>51</b>	24,459,009
<b>52</b>	Residential energy credits. Attach Form 5695	<b>52</b>	5,019,519
<b>53</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>53</b>	
<b>54</b>	Add lines 47 through 53. These are your <b>total credits</b>	<b>54</b>	52,455,376
<b>55</b>	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	<b>55</b>	749,131,824

**Other Taxes**

<b>56</b>	Self-employment tax. Attach Schedule SE	<b>56</b>	34,274,040
<b>57</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>57</b>	a= 18,469 b= 5,226
<b>58</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>58</b>	4,452,191
<b>59</b>	<b>a</b> <input type="checkbox"/> Form(s) W-2, box 9 <b>b</b> <input type="checkbox"/> Schedule H <b>c</b> <input type="checkbox"/> Form 5405, line 16	<b>59</b>	a= 66,311 b= 604,279
<b>60</b>	Add lines 55 through 59. This is your <b>total tax</b>	<b>60</b>	789,342,427

**Payments**

<b>61</b>	Federal income tax withheld from Forms W-2 and 1099	<b>61</b>	700,347,241
<b>62</b>	2010 estimated tax payments and amount applied from 2009 return	<b>62</b>	150,979,907
<b>63</b>	Making work pay credit. Attach Schedule M	<b>63</b>	44,794,763
<b>64a</b>	<b>Earned income credit (EIC)</b>	<b>64a</b>	53,889,184
<b>b</b>	Nontaxable combat pay election <b>64b</b> 303,332		
<b>65</b>	Additional child tax credit. Attach Form 8812	<b>65</b>	23,002,033
<b>66</b>	American opportunity credit from Form 8863, line 14	<b>66</b>	9,374,376
<b>67</b>	First-time homebuyer credit from Form 5405, line 10	<b>67</b>	0
<b>68</b>	Amount paid with request for extension to file	<b>68</b>	37,548,791
<b>69</b>	Excess social security and tier 1 RRTA tax withheld	<b>69</b>	1,676,495
<b>70</b>	Credit for federal tax on fuels. Attach Form 4136	<b>70</b>	138,837
<b>71</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> 8839 <b>c</b> <input type="checkbox"/> 8801 <b>d</b> <input type="checkbox"/> 8885	<b>71</b>	
<b>72</b>	Add lines 61, 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	<b>72</b>	1,022,341,347

**Refund**

<b>73</b>	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you <b>overpaid</b>	<b>73</b>	-302,696,359
<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>74a</b>	274,318,979
<b>b</b>	Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>d</b>	Account number		

**Amount You Owe**

<b>75</b>	Amount of line 73 you want <b>applied to your 2011 estimated tax</b>	<b>75</b>	28,377,380
<b>76</b>	<b>Amount you owe.</b> Subtract line 72 from line 60. For details on how to pay, see instructions	<b>76</b>	70,205,480
<b>77</b>	Estimated tax penalty (see instructions)	<b>77</b>	508,042

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

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

**Sign Here**

Joint return? See page 12. 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, <b>both</b> must sign.	Date	Spouse's occupation	

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name		Firm's EIN		
Firm's address		Phone no.		



## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form

**1040A**

Department of the Treasury—Internal Revenue Service

**U.S. Individual Income Tax Return (99)****2010**

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

**Name,  
Address,  
and SSN**See separate  
instructions.**Presidential****Election Campaign**

PRINT CLEARLY	Your first name and initial	Last name
	Total Forms Filed = 40,810,489	
	If a joint return, spouse's first name and initial	Last name
	Total Forms Filed Electronically = 35,419,288	
	Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.		
Single = 17,400,203      Joint = 10,252,365		

OMB No. 1545-0074

**Your social security number****Spouse's social security number**

▲ Make sure the SSN(s) above  
and on line 6c are correct.

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

Y = \* 947,550      Y = \*\* 667,073  
☐ **You**      ☐ **Spouse**

**Filing  
status**Check only  
one box.

- 17,400,203 **1** ☐ **Single** 12,346,576 **4** ☐ **Head of household (with qualifying person).** (See instructions.)  
 10,252,365 **2** ☐ **Married filing jointly (even if only one had income)** If the qualifying person is a child but not your dependent,  
 792,225 **3** ☐ **Married filing separately. Enter spouse's SSN above and** enter this child's name here. ►  
 one box. full name here. ► 19,120 **5** ☐ **Qualifying widow(er) with dependent child (see instructions)**

**Exemptions**

**6a** ☐ **Yourself.** If someone can claim you as a dependent, **do not check**  
 box 6a. 40,810,489

**b** ☐ **Spouse** 10,258,360

**c Dependents:**

If more than six  
dependents, see  
instructions.

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see page 16)
CHILDREN AT HOME		17,149,392	29,468,419	15,021,599
CHILDREN AWAY FROM HOME		168,978	230,033	8,813,403
PARENTS		1,195,505	1,453,047	3,510,157
OTHER DEPENDENTS		4,064,607	6,594,376	1,076,143
TOTAL DEPENDENTS		20,324,139	37,745,876	<input type="checkbox"/>
Total		Returns = See 6a	88,177,329	<input type="checkbox"/>

**Boxes** Exem. = 50,431,453  
**checked on 6a and 6b**

**No. of children on 6c who:**

• **lived with you** Ret. = 17,149,392  
 Exem. = 29,468,419

• **did not live with you due to divorce or separation (see instructions)** Ret. = 168,978  
 Exem. = 230,033

**Dependents on 6c not entered above**

**Add numbers on lines above ►**

**d** Total number of exemptions claimed.

**Income**

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

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

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

<b>7</b>	Wages, salaries, tips, etc. Attach Form(s) W-2.	<b>7</b>	35,959,301
<b>8a</b>	Taxable interest. Attach Schedule B if required.	<b>8a</b>	8,336,358
<b>b</b>	Tax-exempt interest. <b>Do not</b> include on line 8a.	<b>8b</b>	200,572
<b>9a</b>	Ordinary dividends. Attach Schedule B if required.	<b>9a</b>	2,606,634
<b>b</b>	Qualified dividends (see instructions).	<b>9b</b>	2,157,184
<b>10</b>	Capital gain distributions (see instructions).	<b>10</b>	199,229
<b>11a</b>	IRA distributions.	<b>11a</b>	1,949,734
		<b>11b</b>	Taxable amount (see instructions).
		<b>11b</b>	1,848,823
<b>12a</b>	Pensions and annuities.	<b>12a</b>	5,560,639
		<b>12b</b>	Taxable amount (see instructions).
		<b>12b</b>	5,255,520
		Other Income = 939,947	
<b>13</b>	Unemployment compensation and Alaska Permanent Fund dividends.	<b>13</b>	4,841,156
<b>14a</b>	Social security benefits.	<b>14a</b>	6,912,362
		<b>14b</b>	Taxable amount (see instructions).
		<b>14b</b>	3,030,602
<b>15</b>	Add lines 7 through 14b (far right column). This is your <b>total income</b> .	<b>15</b>	40,368,226
<b>16</b>	Educator expenses (see instructions).	<b>16</b>	600,221
<b>17</b>	IRA deduction (see instructions).	<b>17</b>	374,122
<b>18</b>	Student loan interest deduction (see instructions).	<b>18</b>	3,495,463
<b>19</b>	Tuition and fees. Attach Form 8917.	<b>19</b>	572,356
<b>20</b>	Add lines 16 through 19. These are your <b>total adjustments</b> .	<b>20</b>	4,614,878
<b>21</b>	Subtract line 20 from line 15. This is your <b>adjusted gross income</b> .	<b>21</b>	40,810,489

**For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.** Cat. No. 11327A **Form 1040A (2010)**

\* One election box checked \*\* Both election boxes checked (counts each box separately)

Form

Department of the Treasury—Internal Revenue Service

**1040A****U.S. Individual Income Tax Return (99)****2010**

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

**Name,  
Address,  
and SSN**See separate  
instructions.**Presidential****Election Campaign****Filing  
status**Check only  
one box.**Exemptions**If more than six  
dependents, see  
instructions.**Income****Attach  
Form(s) W-2  
here. Also  
attach  
Form(s)  
1099-R if tax  
was  
withheld.**If you did not  
get a W-2, see  
page 20.Enclose, but do  
not attach, any  
payment. Also,  
please use **Form  
1040-V**.**Adjusted  
gross  
income**

PRINT CLEARLY	Your first name and initial		Last name	
	Total Forms Filed = 40,810,489			
	If a joint return, spouse's first name and initial		Last name	
	Total Forms Filed Electronically = 35,419,288			
	Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.				
Single = 17,400,203      Joint = 10,252,365				

OMB No. 1545-0074

**Your social security number****Spouse's social security number**▲ Make sure the SSN(s) above  
and on line 6c are correct.Checking a box below will not  
change your tax or refund.Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. ☐ **You** ☐ **Spouse**

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

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.b ☐ **Spouse**c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see page 16)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

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

d Total number of exemptions claimed.

7 Wages, salaries, tips, etc. Attach Form(s) W-2.

7 944,996,486

8a **Taxable** interest. Attach Schedule B if required.

8a 6,746,409

b **Tax-exempt** interest. **Do not** include on line 8a.

8b 539,832

9a Ordinary dividends. Attach Schedule B if required.

9a 2,507,733

b Qualified dividends (see instructions).

9b 1,601,116

10 Capital gain distributions (see instructions).

10 91,153

11a IRA

distributions.

11a 17,476,853

11b Taxable amount

(see instructions).

11b 14,600,390

12a Pensions and

annuities.

12a 103,600,627

12b Taxable amount

(see instructions).

12b 83,870,885

Other Income = 2,481,875

13 Unemployment compensation and Alaska Permanent Fund dividends.

13 34,726,302

14a Social security

benefits.

14a 113,261,498

14b Taxable amount

(see instructions).

14b 22,760,697

15 Add lines 7 through 14b (far right column). This is your **total income**.

15 1,112,781,929

16 Educator expenses (see instructions).

16 144,688

17 IRA deduction (see instructions).

17 1,150,886

18 Student loan interest deduction (see instructions).

18 3,122,205

19 Tuition and fees. Attach Form 8917.

19 1,428,442

20 Add lines 16 through 19. These are your **total adjustments**.

20 5,846,221

21 Subtract line 20 from line 15. This is your **adjusted gross income**.

21 1,106,935,708

**For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.** Cat. No. 11327A Form **1040A** (2010)

\* One election box checked \*\* Both election boxes checked (counts each box separately)

<b>Tax, credits, and payments</b>		22 Enter the amount from line 21 (adjusted gross income). <span style="float: right;">22</span>	
23a	Check <input type="checkbox"/> A You were born before January 2, 1946, <input type="checkbox"/> C Blind if: <input type="checkbox"/> B Spouse was born before January 2, 1946, <input type="checkbox"/> D Blind } <b>Total boxes checked</b> ▶ 23a <input type="checkbox"/>	A= 5,441,160 B= 1,776,606 C= 80,960 D= 26,066	
b	If you are married filing separately and your spouse itemizes deductions, see page 30 and check here ▶ 23b <input type="checkbox"/>	Boxes Checked= 3,997	
24	Enter your <b>standard deduction</b> (see instructions). Tot. Std. Ded.= 40,304,172	24 Add. Std. Ded= 5,458,755	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25 36,020,337	
26	<b>Exemptions.</b> Multiply \$3,650 by the number on line 6d.	26 40,174,090	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.	27 27,611,132	
28	<b>Tax</b> , including any alternative minimum tax (see instructions).	28 27,533,614	
29	Credit for child and dependent care expenses. Attach Form 2441.	29 1,842,797	
30	Credit for the elderly or the disabled. Attach Schedule R.	30 59,955	
31	Education credits from Form 8863, line 23.	31 4,555,941	
32	Retirement savings contributions credit. Attach Form 8880.	32 3,365,361	
33	Child tax credit (see instructions).	33 8,695,365	
34	Add lines 29 through 33. These are your <b>total credits</b> .	34 15,110,709	
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.	35 20,074,524	
36	Advance earned income credit payments from Form(s) W-2, box 9.	36 84,911	
37	Add lines 35 and 36. This is your <b>total tax</b> .	37 20,150,419	
38	Federal income tax withheld from Forms W-2 and 1099.	38 35,988,092	
39	2010 estimated tax payments and amount applied from 2009 return.	39 439,313	
40	Making work pay credit. Attach Schedule M.	40 33,183,479	
41a	<b>Earned income credit (EIC).</b>	41a 14,568,699	
b	Nontaxable combat pay election.	41b 15,995	
42	Additional child tax credit. Attach Form 8812.	42 12,132,147	
43	American opportunity credit from Form 8863, line 14.	43 5,052,251	
44	Add lines 38, 39, 40, 41a, 42, and 43. These are your <b>total payments</b> .	44 39,182,066	
45	If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you <b>overpaid</b> .	45 36,562,448	
46a	Amount of line 45 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	46a 36,464,229	
b	Routing number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ▶		
47	Amount of line 45 you want <b>applied to your 2011 estimated tax</b> .	47 146,113	
48	<b>Amount you owe.</b> Subtract line 44 from line 37. For details on how to pay, see instructions.	48 3,019,149	
49	Estimated tax penalty (see instructions).	49 660,558	
<b>Third party designee</b> Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> <b>Yes.</b> Complete the following. <input type="checkbox"/> <b>No</b>			
Designee's name ▶		Phone no. ▶	Personal identification number (PIN) ▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<b>Sign here</b> Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
Joint return? See page 13. Keep a copy for your records.	Your signature	Date	Your occupation
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation
Print/type preparer's name		Preparer's signature	Date
21,750,784			Check <input type="checkbox"/> if self-employed
Firm's name ▶		Firm's EIN ▶	
Firm's address ▶		Phone no.	

<b>Tax, credits, and payments</b>	<b>22</b>	Enter the amount from line 21 (adjusted gross income).	22		
	<b>23a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1946, <input type="checkbox"/> <b>Blind</b> } <b>Total boxes</b> if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1946, <input type="checkbox"/> <b>Blind</b> } <b>checked</b> ▶ <b>23a</b> <input type="checkbox"/>			
	<b>b</b>	If you are married filing separately and your spouse itemizes deductions, see page 30 and check here ▶ <b>23b</b> <input type="checkbox"/> Boxes Checked= 3,997			
	<b>24</b>	Enter your <b>standard deduction</b> (see instructions). Tot. Std. Ded.= 329,045,600	<b>24</b>	Add. Std. Ded.= 8,782,602	
	<b>25</b>	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	<b>25</b>	792,102,265	
	<b>26</b>	<b>Exemptions.</b> Multiply \$3,650 by the number on line 6d.	<b>26</b>	321,687,861	
	<b>27</b>	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your <b>taxable income</b> .	<b>27</b>	539,746,013	
	<b>28</b>	<b>Tax</b> , including any alternative minimum tax (see instructions).	<b>28</b>	71,718,309	
	<b>29</b>	Credit for child and dependent care expenses. Attach Form 2441.	<b>29</b>	993,787	
	<b>30</b>	Credit for the elderly or the disabled. Attach Schedule R.	<b>30</b>	9,771	
<b>31</b>	Education credits from Form 8863, line 23.	<b>31</b>	3,822,588		
<b>32</b>	Retirement savings contributions credit. Attach Form 8880.	<b>32</b>	531,554		
<b>33</b>	Child tax credit (see instructions).	<b>33</b>	8,446,125		
<b>34</b>	Add lines 29 through 33. These are your <b>total credits</b> .	<b>34</b>	13,803,825		
<b>35</b>	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.	<b>35</b>	57,918,779		
<b>36</b>	Advance earned income credit payments from Form(s) W-2, box 9.	<b>36</b>	55,721		
<b>37</b>	Add lines 35 and 36. This is your <b>total tax</b> .	<b>37</b>	57,974,500		
<b>38</b>	Federal income tax withheld from Forms W-2 and 1099.	<b>38</b>	89,927,919		
<b>39</b>	2010 estimated tax payments and amount applied from 2009 return.	<b>39</b>	1,171,912		
<b>40</b>	Making work pay credit. Attach Schedule M.	<b>40</b>	15,535,199		
<b>41a</b>	<b>Earned income credit (EIC).</b>	<b>41a</b>	35,010,366		
<b>b</b>	Nontaxable combat pay election.	<b>41b</b>	264,330		
<b>42</b>	Additional child tax credit. Attach Form 8812.	<b>42</b>	16,018,801	Excess FICA withheld= 3,395	
<b>43</b>	American opportunity credit from Form 8863, line 14.	<b>43</b>	4,236,404	Extension Request= 23,672	
<b>44</b>	Add lines 38, 39, 40, 41a, 42, and 43. These are your <b>total payments</b> .	<b>44</b>	161,967,650		
<b>45</b>	If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you <b>overpaid</b> .	<b>45</b>	-107,142,707		
<b>46a</b>	Amount of line 45 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	<b>46a</b>	107,013,565		
<b>b</b>	Routing number <input type="text"/> ▶ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings				
<b>d</b>	Account number <input type="text"/>				
<b>47</b>	Amount of line 45 you want <b>applied to your 2011 estimated tax</b> .	<b>47</b>	129,142		
<b>48</b>	<b>Amount you owe.</b> Subtract line 44 from line 37. For details on how to pay, see instructions.	<b>48</b>	3,179,452		
<b>49</b>	Estimated tax penalty (see instructions).	<b>49</b>	29,894		
<b>Third party designee</b>	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> <b>Yes</b> . Complete the following. <input type="checkbox"/> <b>No</b>				
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶ <input type="text"/>		
<b>Sign here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.				
Joint return? See page 13. Keep a copy for your records.	Your signature	Date	Your occupation	Daytime phone number	
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation		
<b>Paid preparer use only</b>	Print/type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN	
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

Form

**1040EZ****Income Tax Return for Single and  
Joint Filers With No Dependents** (99)**2010**

OMB No. 1545-0074

**Name,  
Address,  
and SSN**See separate  
instructions.**Presidential  
Election  
Campaign**  
(see page 9)P  
R  
I  
N  
T  
  
C  
L  
E  
A  
R  
L  
Y

Your first name and initial

Last name

Total Forms Filed = 18,010,081

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 instructions.

Apt. no.

▲ Make sure the SSN(s) ▲

above are correct.

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

Single = 17,053,148

Joint = 956,933

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

Y = \* 610,129 Y = \*\* 70,000

Check here if you, or your spouse if a joint return, want \$3 to go to this fund . . . ☐ **You** ☐ **Spouse****Income****Attach  
Form(s) W-2  
here.**Enclose, but do  
not attach, any  
payment.You may be  
entitled to a larger  
deduction if you  
file Form 1040A or  
1040. See *Before  
You Begin* on  
page 4.**1** Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2.  
Attach your Form(s) W-2.

1 17,466,564

Tax exempt interest = 0

**2** Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.

2 2,079,725

Other Net Income or Loss = 127,133

**3** Unemployment compensation and Alaska Permanent Fund dividends (see page 11).

3 1,817,690

**4** Add lines 1, 2, and 3. This is your **adjusted gross income**.

4 18,010,081

**5** If someone can claim you (or your spouse if a joint return) as a dependent, check  
the applicable box(es) below and enter the amount from the worksheet on back.☐ **You** ☐ **Spouse** You boxes checked = 5,055,141 Total Exemptions = 13,641,206If no one can claim you (or your spouse if a joint return), enter \$9,350 if **single**;  
\$18,700 if **married filing jointly**. See back for explanation.

5 18,006,077

**6** Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-.This is your **taxable income**.

6 12,066,920

**Payments,  
Credits,  
and Tax****7** Federal income tax withheld from Form(s) W-2 and 1099.

7 16,820,890

**8** Making work pay credit (see worksheet on back).

8 11,771,561

**9a** **Earned income credit (EIC)** (see page 13).

9a 1,961,163

**b** Nontaxable combat pay election.

9b 1,001

F4868 payment = 2,019

**10** Add lines 7, 8, and 9a. These are your **total payments and credits**.

Excess FICA / RRTA = 0

10 17,315,309

**11** **Tax.** Use the amount on **line 6** above to find your tax in the tax table on pages 27  
through 35 of the instructions. Then, enter the tax from the table on this line.

11 12,066,920

**Refund**Have it directly  
deposited! See  
page 18 and fill in  
12b, 12c,  
and 12d or  
Form 8888.**12a** If line 10 is larger than line 11, subtract line 11 from line 10. This is your **refund**.If Form 8888 is attached, check here ☐

12a 15,896,796

► **b** Routing number  ► **c** Type: ☐ Checking ☐ Savings► **d** Account number **Amount  
You Owe****13** If line 11 is larger than line 10, subtract line 10 from line 11. This is  
the **amount you owe**. For details on how to pay, see page 19.

13 1,600,679

**Third Party  
Designee**Do you want to allow another person to discuss this return with the IRS (see page 20)? ☐ **Yes**. Complete the following. ☐ **No**Designee's  
name ►Phone  
no. ►Personal identification  
number (PIN) ►**Sign  
Here**Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and  
accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based  
on all information of which the preparer has any knowledge.Joint return? See  
page 6.Keep a copy for  
your records.

Your signature

Date

Your occupation

Daytime phone number

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

Date

Spouse's occupation

**Paid  
Preparer  
Use Only**

Print/Type preparer's name

6,354,358

Preparer's signature

Date

Check ☐ if  
self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.



Form

**1040EZ****Income Tax Return for Single and  
Joint Filers With No Dependents** (99)**2010**

OMB No. 1545-0074

**Name,  
Address,  
and SSN**See separate  
instructions.**Presidential  
Election  
Campaign**  
(see page 9)P  
R  
I  
N  
T  
  
C  
L  
E  
A  
R  
L  
Y

Your first name and initial

Last name

Total Forms Filed = 18,010,081

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 instructions.

Apt. no.

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

Single = 17,053,148

Joint = 956,933

**Your social security number****Spouse's social security number**▲ Make sure the SSN(s)  
above are correct. ▲Checking a box below will not  
change your tax or refund.Check here if you, or your spouse if a joint return, want \$3 to go to this fund . . . ☐ **You** ☐ **Spouse****Income****Attach  
Form(s) W-2  
here.**Enclose, but do  
not attach, any  
payment.You may be  
entitled to a larger  
deduction if you  
file Form 1040A or  
1040. See *Before  
You Begin* on  
page 4.**1** Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2.  
Attach your Form(s) W-2.

1 315,656,217

Tax exempt interest = 0

**2** Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.

2 290,277

Other Net Income or Loss = 465,690

**3** Unemployment compensation and Alaska Permanent Fund dividends (see page 11).

3 12,903,821

**4** Add lines 1, 2, and 3. This is your **adjusted gross income**.

4 329,316,005

**5** If someone can claim you (or your spouse if a joint return) as a dependent, check  
the applicable box(es) below and enter the amount from the worksheet on back.☐ **You**☐ **Spouse**

You boxes checked = 5,055,141

Total Exemptions = 13,641,206

If no one can claim you (or your spouse if a joint return), enter \$9,350 if **single**;  
\$18,700 if **married filing jointly**. See back for explanation.

5 100,759,336

**6** Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-.This is your **taxable income**.

6 192,502,301

**7** Federal income tax withheld from Form(s) W-2 and 1099.

7 34,018,350

**8** Making work pay credit (see worksheet on back).

8 4,698,080

**9a** **Earned income credit (EIC)** (see page 13).

9a 517,442

**b** Nontaxable combat pay election.

9b 610

F4868 payment = 2,237

**10** Add lines 7, 8, and 9a. These are your **total payments and credits**.

Excess FICA / RRTA = 0

10 39,259,233

**11** **Tax**. Use the amount on **line 6** above to find your tax in the tax table on pages 27  
through 35 of the instructions. Then, enter the tax from the table on this line.

11 26,430,214

**Refund**Have it directly  
deposited! See  
page 18 and fill in  
12b, 12c,  
and 12d or  
Form 8888.**12a** If line 10 is larger than line 11, subtract line 11 from line 10. This is your **refund**.If Form 8888 is attached, check here ☐

12a 13,504,931

► **b** Routing number  ► **c** Type: ☐ Checking ☐ Savings► **d** Account number **Amount  
You Owe****13** If line 11 is larger than line 10, subtract line 10 from line 11. This is  
the **amount you owe**. For details on how to pay, see page 19.

13 675,912

**Third Party  
Designee**Do you want to allow another person to discuss this return with the IRS (see page 20)? ☐ **Yes**. Complete the following. ☐ **No**Designee's  
name ►Phone  
no. ►Personal identification  
number (PIN) ►**Sign  
Here**Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and  
accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based  
on all information of which the preparer has any knowledge.Joint return? See  
page 6.Keep a copy for  
your records.

Your signature

Date

Your occupation

Daytime phone number

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

Date

Spouse's occupation

**Paid  
Preparer  
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if  
self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**SCHEDULE A**  
**(Form 1040)****Itemized Deductions**

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **07**Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040.**▶ **See Instructions for Schedule A (Form 1040).**

Name(s) shown on Form 1040

**Your social security number****Total Schedules Filed = 47,275,945**

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.			
	<b>1</b> Medical and dental expenses (see instructions) . . . . .	<b>1</b>	10,431,416	
	<b>2</b> Enter amount from Form 1040, line 38 <b>2</b> . . . . .			
	<b>3</b> Multiply line 2 by 7.5% (.075) . . . . .	<b>3</b>	10,430,419	
	<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .	<b>4</b>	10,431,416	
<b>Taxes You Paid</b>	<b>5</b> State and local <b>(check only one box):</b> a <input type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes	<b>5</b>	44,868,999	
	<b>6</b> Real estate taxes (see instructions) . . . . .	<b>6</b>	40,982,684	
	<b>7</b> New motor vehicle taxes from line 11 of the worksheet on back (for certain vehicles purchased in 2009). Skip this line if you checked box 5b . . . . .	<b>7</b>	308,717	
	<b>8</b> Other taxes. List type and amount ▶ Personal Property Tax = 17,191,317	<b>8</b>	5,249,633	
	<b>9</b> Add lines 5 through 8 . . . . .	<b>9</b>	46,315,562	
	<b>10</b> Home mortgage interest and points reported to you on Form 1098	<b>10</b>	36,436,224	
	<b>11</b> Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ -----	<b>11</b>	1,192,359	
	<b>12</b> Points not reported to you on Form 1098. See instructions for special rules . . . . .	<b>12</b>	2,916,508	
<b>13</b> Mortgage insurance premiums (see instructions) . . . . .	<b>13</b>	4,197,222		
<b>14</b> Investment interest. Attach Form 4952 if required. (See instructions.)	<b>14</b>	1,523,334		
<b>15</b> Add lines 10 through 14 . . . . .	<b>15</b>	37,481,356		
<b>Gifts to Charity</b>	<b>16</b> Gifts by cash or check. If you made any gift of \$250 or more, see instructions. . . . .	<b>16</b>	35,027,193	
	<b>17</b> Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .	<b>17</b>	22,485,278	
	<b>18</b> Carryover from prior year . . . . .	<b>18</b>	629,920	
	<b>19</b> Add lines 16 through 18 . . . . . Capital Gains Deduction Limitation = 27,162	<b>19</b>	38,143,170	
<b>Casualty and Theft Losses</b>	<b>20</b> Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . .	<b>20</b>	104,659	
<b>Job Expenses and Certain Miscellaneous Deductions</b>	<b>21</b> Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ -----	<b>21</b>	14,631,980	
	<b>22</b> Tax preparation fees . . . . .	<b>22</b>	22,458,969	
	<b>23</b> Other expenses—investment, safe deposit box, etc. List type and amount ▶ -----	<b>23</b>	7,812,696	
	<b>24</b> Add lines 21 through 23 . . . . .	<b>24</b>	28,759,810	
	<b>25</b> Enter amount from Form 1040, line 38 <b>25</b> . . . . .			
	<b>26</b> Multiply line 25 by 2% (.02) . . . . .	<b>26</b>	28,758,265	
	<b>27</b> Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- . . . . .	<b>27</b>	11,558,003	
<b>Other Miscellaneous Deductions</b>	<b>28</b> Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 889,144 Other than Gambling Deduction = 519,797 Property Income, Casualty, & Theft Deduction = 9,079	<b>28</b>	1,401,929	
	<b>29</b> Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 . . . . .	<b>29</b>	46,644,509	
<b>Total Itemized Deductions</b>	<b>30</b> If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . . 118,067 ▶ <input type="checkbox"/>			

**SCHEDULE A  
(Form 1040)****Itemized Deductions**

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **07**Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040.**▶ **See Instructions for Schedule A (Form 1040).**

Name(s) shown on Form 1040

Total Schedules Filed = 47,275,945

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.					
	<b>1</b>	Medical and dental expenses (see instructions) . . . . .	<b>1</b>	128,122,538		
	<b>2</b>	Enter amount from Form 1040, line 38 <b>2</b>				
	<b>3</b>	Multiply line 2 by 7.5% (.075) . . . . .	<b>3</b>	42,785,975		
	<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	<b>4</b>	85,336,564		
<b>Taxes You Paid</b>	<b>5</b> State and local <b>(check only one box):</b>					
	a <input type="checkbox"/> Income taxes, or		<b>5</b>	262,697,597		
	b <input type="checkbox"/> General sales taxes					
	<b>6</b>	Real estate taxes (see instructions) . . . . .	<b>6</b>	172,201,075		
	<b>7</b>	New motor vehicle taxes from line 11 of the worksheet on back (for certain vehicles purchased in 2009). Skip this line if you checked box 5b . . . . .	<b>7</b>	416,726		
	<b>8</b>	Other taxes. List type and amount ▶ Personal Property Tax = 6,806,167	<b>8</b>	2,975,418		
	<b>9</b>	Add lines 5 through 8 . . . . .	<b>9</b>	445,096,983		
	<b>Interest You Paid</b>	<b>10</b>	Home mortgage interest and points reported to you on Form 1098	<b>10</b>	387,244,132	
		<b>11</b>	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ -----	<b>11</b>	6,713,746	
<b>12</b>		Points not reported to you on Form 1098. See instructions for special rules . . . . .	<b>12</b>	1,525,892		
<b>13</b>		Mortgage insurance premiums (see instructions) . . . . .	<b>13</b>	5,609,800		
<b>14</b>		Investment interest. Attach Form 4952 if required. (See instructions.)	<b>14</b>	13,619,217		
<b>15</b>		Add lines 10 through 14 . . . . .	<b>15</b>	414,712,788		
<b>Gifts to Charity</b>		<b>16</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions. . . . .	<b>16</b>	134,800,994	
	<b>17</b>	Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .	<b>17</b>	44,321,908		
	<b>18</b>	Carryover from prior year . . . . .	<b>18</b>	31,045,639		
	<b>19</b>	Add lines 16 through 18 . . . . .	<b>19</b>	170,235,681		
<b>Casualty and Theft Losses</b>	<b>20</b>	Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . .	<b>20</b>	2,233,970		
<b>Job Expenses and Certain Miscellaneous Deductions</b>	<b>21</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ -----	<b>21</b>	72,143,485		
	<b>22</b>	Tax preparation fees . . . . .	<b>22</b>	6,857,307		
	<b>23</b>	Other expenses—investment, safe deposit box, etc. List type and amount ▶ -----	<b>23</b>	33,824,083		
	<b>24</b>	Add lines 21 through 23 . . . . .	<b>24</b>	112,824,875		
	<b>25</b>	Enter amount from Form 1040, line 38 <b>25</b>				
	<b>26</b>	Multiply line 25 by 2% (.02) . . . . .	<b>26</b>	72,598,469		
	<b>27</b>	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	<b>27</b>	78,924,750		
<b>Other Miscellaneous Deductions</b>	<b>28</b>	Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 16,101,281 Other than Gambling Deduction = 3,148,695 Property Income, Casualty & Theft Deduction = 1,198,321	<b>28</b>	20,448,296		
	<b>29</b>	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 . . . . .	<b>29</b>	1,216,667,246		
<b>Total Itemized Deductions</b>	<b>30</b>	If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . . <input type="checkbox"/>				



**SCHEDULE B**  
**(Form 1040A or 1040)**

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Interest and Ordinary Dividends**

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **08**Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040A or 1040.**▶ **See instructions on back.**

Name(s) shown on return

Total Schedules Filed = 19,454,803

Your social security number

**Part I**  
**Interest**

- 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 instructions on back and list this interest first. Also, show that buyer's social security number and address ▶

Of the total schedules filed the component parts are as follows:

F1040 = 17,769,855

F1040A = 1,684,948

(See instructions on back and the instructions for Form 1040A, or 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.

The component parts of line 2 are as follows:

F1040 = 16,641,541

F1040A = 1,567,733

- 2**
- Add the amounts on line 1 . . . . .
- 
- 3**
- Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .
- 
- 4**
- Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a . . . . . ▶

**Note.** If line 4 is over \$1,500, you must complete Part III.**Part II**

- 5**
- List name of payer ▶

**Ordinary Dividends**

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

**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.

The component parts of line 6 are as follows:

F1040 = 13,012,593

F1040A = 703,649

- 6**
- Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a . . . . . ▶

**Note.** If line 6 is over \$1,500, you must complete Part III.**Part III**  
**Foreign Accounts and Trusts**

(See instructions on back.)

You must complete this part if you **(a)** had over \$1,500 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 2010, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions on back for exceptions and filing requirements for Form TD F 90-22.1 Yes = 515,635

- b**
- If "Yes," enter the name of the foreign country ▶
- 
- 8**
- During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back Yes = 45,585

**Amount****1****2****3****4****Amount****5****6****Yes No**

**SCHEDULE B**  
(Form 1040A or 1040)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Interest and Ordinary Dividends**

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **08**Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040A or 1040.**▶ **See instructions on back.**

Name(s) shown on return

Total Schedules Filed = 19,454,803

Your social security number

**Part I**  
**Interest**

- 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 instructions on back and list this interest first. Also, show that buyer's social security number and address ▶

Of the total schedules filed the component parts are as follows:

F1040 = 17,769,855

F1040A = 1,684,948

(See instructions on back and the instructions for Form 1040A, or 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.

The component parts of line 2 are as follows:

F1040 = 126,369,624

F1040A = 5,275,893

- 2**
- Add the amounts on line 1 . . . . .
- 
- 3**
- Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .
- 
- 4**
- Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a . . . . . ▶

**Note.** If line 4 is over \$1,500, you must complete Part III.**Part II**

- 5**
- List name of payer ▶

**Ordinary Dividends**

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

**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.

The component parts of line 6 are as follows:

F1040 = 176,848,626

F1040A = 2,100,991

- 6**
- Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a . . . . . ▶

**Note.** If line 6 is over \$1,500, you must complete Part III.**Part III**  
**Foreign Accounts and Trusts**

(See instructions on back.)

You must complete this part if you **(a)** had over \$1,500 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 2010, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions on back for exceptions and filing requirements for Form TD F 90-22.1 . . . . .
- 
- b**
- If "Yes," enter the name of the foreign country ▶
- 
- 8**
- During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back . . . . .

**Amount****1****2****3****4****Amount****5****6****Yes****No**

**SCHEDULE C**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **09**

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

Name of proprietor

Total Schedules Filed = 25,438,357 Includes 4,523,710 Schedule C-EZ's

Social security number (SSN)

**A** Principal business or profession, including product or service (see instructions)**B** Enter code from pages C-9, 10, & 11

► 23,005,467

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

3,427,269

**E** Business address (including suite or room no.) ►

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

**F** Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►**G** Did you "materially participate" in the operation of this business during 2010? If "No," see instructions for limit on losses ☐ Yes ☐ No**H** If you started or acquired this business during 2010, check here . . . . . Boxes Checked = 1,628,892 ► ☐**Part I Income****1** Gross receipts or sales. **Caution.** See instructions and check the box if:

- This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or

- You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses.

80,234

**1** 21,826,786**2** Returns and allowances . . . . .**2** 663,972**3** Subtract line 2 from line 1 . . . . .**3** 21,829,357**4** Cost of goods sold (from line 42 on page 2) . . . . .**4** 4,193,203**5** **Gross profit.** Subtract line 4 from line 3 . . . . .**5** 21,842,863**6** Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .**6** 1,040,732**7** **Gross income.** Add lines 5 and 6 . . . . .**7** 22,049,265**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.**8** Advertising . . . . .**8** 5,616,214**9** Car and truck expenses (see instructions). . . . .**9** 11,353,921**10** Commissions and fees . . . . .**10** 987,139**11** Contract labor (see instructions) . . . . .**11** 2,043,631**12** Depletion . . . . .**12** 78,947**13** Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . . .**13** 6,157,276**14** Employee benefit programs (other than on line 19). . . . .**14** 291,524**15** Insurance (other than health) . . . . .**15** 5,534,158**16** Interest:**a** Mortgage (paid to banks, etc.)**16a** 529,214**b** Other . . . . .**16b** 1,492,344**17** Legal and professional services . . . . .**17** 7,116,059**18** Office expense . . . . .**18** 7,153,058**19** Pension and profit-sharing plans . . . . .**19** 115,376**20** Rent or lease (see instructions):**a** Vehicles, machinery, and equipment**20a** 1,724,239**b** Other business property . . . . .**20b** 3,039,448**21** Repairs and maintenance . . . . .**21** 4,416,708**22** Supplies (not included in Part III) . . . . .**22** 9,090,771**23** Taxes and licenses . . . . .**23** 6,090,807**24** Travel, meals, and entertainment:**a** Travel . . . . .**24a** 4,201,832**b** Deductible meals and entertainment (see instructions) . . . . .**24b** 6,111,276**25** Utilities . . . . .**25** 8,604,241**26** Wages (less employment credits) . . . . .**26** 1,082,790**27** Other expenses (from line 48 on page 2) . . . . .**27** 11,923,325**28** **Total expenses** before expenses for business use of home. Add lines 8 through 27 . . . . .**28** 19,555,505**29** Tentative profit or (loss). Subtract line 28 from line 7 . . . . .**29** 22,754,095**30** Expenses for business use of your home. Attach **Form 8829** . . . . .**30** 3,395,954**31** **Net profit or (loss).** Subtract line 30 from line 29.

- If a profit, enter on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13** (if you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3**.

- If a loss, you **must** go to line 32.

nondeductible loss (+)/suspended loss carryover (-) 148,969

**32** If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13** (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.

- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

Total Boxes Checked = 5,400,809

**32a** ☐ All investment is at risk.**32b** ☐ Some investment is not at risk.

**SCHEDULE C**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)

## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **09**

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

Name of proprietor

Total Schedules Filed = 25,438,357 Includes 4,523,710 Schedule C-EZ's

Social security number (SSN)

**A** Principal business or profession, including product or service (see instructions)**B** Enter code from pages C-9, 10, & 11**C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**E** Business address (including suite or room no.) ►

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

**F** Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►**G** Did you "materially participate" in the operation of this business during 2010? If "No," see instructions for limit on losses ☐ Yes ☐ No**H** If you started or acquired this business during 2010, check here . . . . . ► ☐**Part I Income****1** Gross receipts or sales. **Caution.** See instructions and check the box if:

- This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or

- You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses.

. . . . . ► ☐**1** 1,171,960,183**2** Returns and allowances . . . . .**2** 3,643,479**3** Subtract line 2 from line 1 . . . . .**3** 1,168,316,704**4** Cost of goods sold (from line 42 on page 2) . . . . .**4** 359,513,673**5** **Gross profit.** Subtract line 4 from line 3 . . . . .**5** 808,803,031**6** Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .**6** 18,989,655**7** **Gross income.** Add lines 5 and 6 . . . . .**7** 827,792,686**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.**8** Advertising . . . . .**8** 13,259,977**9** Car and truck expenses (see instructions). . . . .**9** 73,210,279**10** Commissions and fees . . . . .**10** 12,285,326**11** Contract labor (see instructions) . . . . .**11** 34,349,278**12** Depletion . . . . .**12** 912,974**13** Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . . .**13** 35,041,382**14** Employee benefit programs (other than on line 19) . . . . .**14** 3,026,454**15** Insurance (other than health) . . . . .**15** 16,262,474**16** Interest:**a** Mortgage (paid to banks, etc.)**16a** 4,890,163**b** Other . . . . .**16b** 6,201,657**17** Legal and professional services . . . . .**17** 10,125,489**18** Office expense . . . . .**18** 11,644,811**19** Pension and profit-sharing plans . . . . .**19** 1,041,804**20** Rent or lease (see instructions):**a** Vehicles, machinery, and equipment**20a** 8,087,203**b** Other business property . . . . .**20b** 33,076,577**21** Repairs and maintenance . . . . .**21** 14,832,133**22** Supplies (not included in Part III) . . . . .**22** 29,841,411**23** Taxes and licenses . . . . .**23** 17,807,295**24** Travel, meals, and entertainment:**a** Travel . . . . .**24a** 11,758,222**b** Deductible meals and entertainment (see instructions) . . . . .**24b** 7,982,053**25** Utilities . . . . .**25** 24,374,040**26** Wages (less employment credits) . . . . .**26** 73,953,373**27** Other expenses (from line 48 on page 2) . . . . .**27** 103,444,828**28** **Total expenses** before expenses for business use of home. Add lines 8 through 27 . . . . .**28** 551,240,805**29** Tentative profit or (loss). Subtract line 28 from line 7 . . . . .**29** 276,551,880**30** Expenses for business use of your home. Attach **Form 8829** . . . . .**30** 10,391,137**31** **Net profit or (loss).** Subtract line 30 from line 29.

- If a profit, enter on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13** (if you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3**.

- If a loss, you **must** go to line 32.

nondeductible loss (+)/suspended loss carryover (-) 1,104,841

**32** If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13** (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.

- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

**32a** ☐ All investment is at risk.**32b** ☐ Some investment is not at risk.

**Part III Cost of Goods Sold** (see instructions)

**33** Method(s) used to value closing inventory:    **a** ☐ Cost                      **b** ☐ Lower of cost or market                      **c** ☐ Other (attach explanation)

**34** Was there any change in determining quantities, costs, or valuations between opening and closing inventory?  
If "Yes," attach explanation . . . . . ☐ **Yes**                      ☐ **No**

<b>35</b> Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>	1,338,885	
<b>36</b> Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>	2,374,884	
<b>37</b> Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>	603,727	
<b>38</b> Materials and supplies . . . . .	<b>38</b>	1,759,642	
<b>39</b> Other costs . . . . .	<b>39</b>	888,197	
<b>40</b> Add lines 35 through 39 . . . . .	<b>40</b>		
<b>41</b> Inventory at end of year . . . . .	<b>41</b>	1,372,636	
<b>42</b> <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on page 1, line 4 . . . . .	<b>42</b>		

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

**43** When did you place your vehicle in service for business purposes? (month, day, year)    ▶    /    /

**44** Of the total number of miles you drove your vehicle during 2010, enter the number of miles you used your vehicle for:

**a** Business    **b** Commuting (see instructions)    **c** Other

**45** Was your vehicle available for personal use during off-duty hours? . . . . . ☐ **Yes**                      ☐ **No**

**46** Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ **Yes**                      ☐ **No**

**47a** Do you have evidence to support your deduction? . . . . . ☐ **Yes**                      ☐ **No**

**b** If "Yes," is the evidence written? . . . . . ☐ **Yes**                      ☐ **No**

**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

<b>48</b> <b>Total other expenses.</b> Enter here and on page 1, line 27 . . . . .	<b>48</b>	

**Part III Cost of Goods Sold** (see instructions)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .
<b>38</b>	Materials and supplies . . . . .
<b>39</b>	Other costs . . . . .
<b>40</b>	Add lines 35 through 39 . . . . .
<b>41</b>	Inventory at end of year . . . . .
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on page 1, line 4 . . . . .

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

<b>43</b>	When did you place your vehicle in service for business purposes? (month, day, year)    ▶    /    /
<b>44</b>	Of the total number of miles you drove your vehicle during 2010, enter the number of miles you used your vehicle for:
<b>a</b>	Business _____
<b>b</b>	Commuting (see instructions) _____
<b>c</b>	Other _____
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>47a</b>	Do you have evidence to support your deduction? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>b</b>	If "Yes," is the evidence written? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
<b>48</b>	<b>Total other expenses.</b> Enter here and on page 1, line 27 . . . . .	<b>48</b>

NUMBER OF RETURNS FILED FOR SELECTED LINES

**SCHEDULE C-EZ  
(Form 1040)****Net Profit From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **09A**Department of the Treasury  
Internal Revenue Service (99)

- **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**  
 ► **Attach to Form 1040, 1040NR, or 1041. ► See instructions on page 2.**

Name of proprietor

Social security number (SSN)

Total Schedules Filed = 4,523,710 Data is tabulated with the Schedule C's

**Part I General Information**

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

- Had business expenses of \$5,000 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 either a sole proprietor, qualified joint venture, or statutory employee.

**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, 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 business code (see page 2)**C** Business name. If no separate business name, leave blank.**D** Enter your EIN (see page 2)**E** Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

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

**Part II Figure Your Net Profit****1 Gross receipts. Caution.** See the instructions for Schedule C, line 1, and check the box if:

- This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or
- You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax.

. . . ► ☐**1****2 Total expenses** (see page 2). If more than \$5,000, you **must** use Schedule C . . . . .**2**

**3 Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13**. (If you checked the box on line 1, **do not** report the amount from line 3 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 2010, enter the number of miles you used your vehicle for:**a** Business . . . . . **b** Commuting (see page 2) . . . . . **c** Other . . . . .**6** Was your vehicle available for personal use during off-duty hours? . . . . . ☐ **Yes** ☐ **No****7** Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ **Yes** ☐ **No****8a** Do you have evidence to support your deduction? . . . . . ☐ **Yes** ☐ **No****b** If "Yes," is the evidence written? . . . . . ☐ **Yes** ☐ **No**



**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., generally must file Form 1065 or 1065-B.**  
 ► **Attach to Form 1040, 1040NR, or 1041. ► See instructions on page 2.**

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **09A**

Social security number (SSN)

Total Schedules Filed = 4,523,710 Data is tabulated with the Schedule C's

**Part I General Information**

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

- Had business expenses of \$5,000 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 either a sole proprietor, qualified joint venture, or statutory employee.

**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, 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 business code (see page 2)**C** Business name. If no separate business name, leave blank.**D** Enter your EIN (see page 2)**E** Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

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

**Part II Figure Your Net Profit****1 Gross receipts. Caution.** See the instructions for Schedule C, line 1, and check the box if:

- This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or
- You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax.

. . . ► ☐**1****2 Total expenses** (see page 2). If more than \$5,000, you **must** use Schedule C . . . . .**2**

**3 Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13**. (If you checked the box on line 1, **do not** report the amount from line 3 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 2010, enter the number of miles you used your vehicle for:**a** Business . . . . . **b** Commuting (see page 2) . . . . . **c** Other . . . . .**6** Was your vehicle available for personal use during off-duty hours? . . . . . ☐ **Yes** ☐ **No****7** Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ **Yes** ☐ **No****8a** Do you have evidence to support your deduction? . . . . . ☐ **Yes** ☐ **No****b** If "Yes," is the evidence written? . . . . . ☐ **Yes** ☐ **No**



## NUMBER OF RETURNS FILED FOR SELECTED LINES

**SCHEDULE D**  
**(Form 1040)****Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See Instructions for Schedule D (Form 1040).**  
▶ **Use Schedule D-1 to list additional transactions for lines 1 and 8.****2010**  
Attachment  
Sequence No. **12**

Name(s) shown on return

Total Schedules Filed = 20,974,812

Total Sales Reported with Form 1099 = 15,693,546

Your social security number

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
<b>1</b>					
<b>2</b> Enter your short-term totals, if any, from Schedule D-1, line 2 . . . . .		<b>2</b>			8,575,262
<b>3</b> <b>Total short-term sales price amounts.</b> Add lines 1 and 2 in column (d) . . . . .		<b>3</b>	8,953,823		
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .		<b>4</b>			663,892
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .		<b>5</b>			1,150,615
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 10 of your <b>Capital Loss Carryover Worksheet</b> on page D-7 of the instructions . . . . .		<b>6</b>			( 3,714,527 )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f) . . . . .		<b>7</b>			10,761,351

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
<b>8</b>					
<b>9</b> Enter your long-term totals, if any, from Schedule D-1, line 9 . . . . .		<b>9</b>			12,115,749
<b>10</b> <b>Total long-term sales price amounts.</b> Add lines 8 and 9 in column (d). . . . .		<b>10</b>	12,844,690		
<b>11</b> 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 . . . . .		<b>11</b>			2,120,569
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .		<b>12</b>			1,931,680
<b>13</b> Capital gain distributions. See page D-2 of the instructions . . . . .		<b>13</b>			5,411,425
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 15 of your <b>Capital Loss Carryover Worksheet</b> on page D-7 of the instructions . . . . .		<b>14</b>			( 8,269,543 )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f). Then go to Part III on the back . . . . .		<b>15</b>			17,880,047

**SCHEDULE D**  
**(Form 1040)****Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See Instructions for Schedule D (Form 1040).**  
▶ **Use Schedule D-1 to list additional transactions for lines 1 and 8.****2010**  
Attachment  
Sequence No. **12**

Name(s) shown on return

Total Schedules Filed = 20,974,812

Total Sales Reported with Form 1099 = 4,104,354,144

Your social security number

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
<b>1</b>					
<b>2</b> Enter your short-term totals, if any, from Schedule D-1, line 2 . . . . .		<b>2</b>			7,347,589
<b>3</b> <b>Total short-term sales price amounts.</b> Add lines 1 and 2 in column (d) . . . . .		<b>3</b>	2,725,821,338		
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .		<b>4</b>			4,444,224
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .		<b>5</b>			17,794,051
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 10 of your <b>Capital Loss Carryover Worksheet</b> on page D-7 of the instructions . . . . .		<b>6</b>			( 240,378,369 )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f) . . . . .		<b>7</b>			-210,792,507

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
<b>8</b>					
<b>9</b> Enter your long-term totals, if any, from Schedule D-1, line 9 . . . . .		<b>9</b>			116,002,941
<b>10</b> <b>Total long-term sales price amounts.</b> Add lines 8 and 9 in column (d). . . . .		<b>10</b>	1,378,532,806		
<b>11</b> 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 . . . . .		<b>11</b>			118,074,286
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .		<b>12</b>			107,205,137
<b>13</b> Capital gain distributions. See page D-2 of the instructions . . . . .		<b>13</b>			5,668,861
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 15 of your <b>Capital Loss Carryover Worksheet</b> on page D-7 of the instructions . . . . .		<b>14</b>			( 406,537,024 )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f). Then go to Part III on the back . . . . .		<b>15</b>			-59,585,771

**Part III Summary**

<b>16</b> Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	20,159,535	
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>			
<b>17</b> Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.			
<b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> on page D-8 of the instructions . . . . . ►	<b>18</b>	79,222	
<b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> on page D-9 of the instructions . . . . . ►	<b>19</b>	435,026	
<b>20</b> Are lines 18 and 19 <b>both</b> zero or blank? <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Schedule D Tax Worksheet</b> on page D-10 of the instructions. <b>Do not</b> complete lines 21 and 22 below.			
<b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:  <div style="display: flex; align-items: center;"> <div style="flex: 1;"> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul> </div> <div style="font-size: 3em; margin: 0 10px;">}</div> <div style="flex: 1; border-bottom: 1px solid black; position: relative;"> <div style="position: absolute; right: -10px; top: -5px;">)</div> </div> </div>	<b>21</b>	( )	
<b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.			
<b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?  <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.			

**Part III Summary**

16 Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	-270,378,277
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
17 Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> on page D-8 of the instructions . . . . . ►	<b>18</b>	2,713,368
19 Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> on page D-9 of the instructions . . . . . ►	<b>19</b>	9,272,449
20 Are lines 18 and 19 <b>both</b> zero or blank? <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Schedule D Tax Worksheet</b> on page D-10 of the instructions. <b>Do not</b> complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:  <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul> </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div> . . . . . </div> </div>	<b>21</b>	( )
<b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?  <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**SCHEDULE E**  
**(Form 1040)****Supplemental Income and Loss****(From rental real estate, royalties, partnerships,  
S corporations, estates, trusts, REMICs, etc.)**

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **13**Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040, 1040NR, or Form 1041. ▶ See Instructions for Schedule E (Form 1040).**

Name(s) shown on return

Your social security number

Total Schedules Filed = 18,158,674

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

1 List the type and address of each <b>rental real estate property</b> :		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 <b>or</b> • 10% of the total days rented at fair rental value? (See page E-4)		Yes	No
A	B	C			
A	Number of RENTALS = 9,295,303 Total # of Rental Properties = 15,628,560			Yes=	203,033
B	Number of ROYALTIES = 1,571,927 Total # of Royalties = 2,375,545				
C					

Income:		Properties			Totals (Add columns A, B, and C.)	
		A	B	C		
3	Rents received . . . . .	3 RENT			3	9,520,529
4	Royalties received . . . . .	4	ROYALTY		4	1,751,697
<b>Expenses:</b>						
5	Advertising . . . . .	5				
6	Auto and travel (see page E-5) . . . . .	6				
7	Cleaning and maintenance . . . . .	7				
8	Commissions. . . . .	8				
9	Insurance . . . . .	9				
10	Legal and other professional fees . . . . .	10				
11	Management fees . . . . .	11				
12	Mortgage interest paid to banks, etc. (see page E-5) . . . . .	12			12	5,319,883
13	Other interest. . . . .	13	639,340			
14	Repairs. . . . .	14				
15	Supplies . . . . .	15	7,727,826			
16	Taxes . . . . .	16				
17	Utilities. . . . .	17				
18	Other (list) ▶ . . . . .	18				
19	Add lines 5 through 18. . . . .	19	9,309,797	1,029,397		19
20	Depreciation expense or depletion (see page E-5) . . . . .	20	7,803,547	596,045		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-6 to find out if you must file <b>Form 6198</b> . . . . .	22	10,000,670	1,737,521		
23	Deductible rental real estate loss. <b>Caution.</b> Your rental real estate loss on line 22 may be limited. See page E-6 to find out if you must file <b>Form 8582</b> . Real estate professionals <b>must</b> complete line 43 on page 2 . . . . .	23	( 5,221,168 )	( )	1,500,187 707,665	
24	<b>Income.</b> Add positive amounts shown on line 22. <b>Do not</b> include any losses . . . . .	24				6,344,720
25	<b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here . . . . .	25				( 5,803,694 )
26	<b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	26				10,376,390

**SCHEDULE E**  
**(Form 1040)****Supplemental Income and Loss****(From rental real estate, royalties, partnerships,  
S corporations, estates, trusts, REMICs, etc.)**

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **13**Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040, 1040NR, or Form 1041. ▶ See Instructions for Schedule E (Form 1040).**

Name(s) shown on return

Your social security number

Total Schedules Filed = 18,158,674

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

1 List the type and address of each <b>rental real estate property</b> :		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 <b>or</b> • 10% of the total days rented at fair rental value? (See page E-4)		Yes	No
A		A			
B		B			
C		C			
<b>Income:</b>		<b>Properties</b>			<b>Totals</b> (Add columns A, B, and C.)
		<b>A</b>	<b>B</b>	<b>C</b>	
3 Rents received . . . . .	3	RENT			3 273,980,605
4 Royalties received . . . . .	4		ROYALTY		4 25,317,814
<b>Expenses:</b>					
5 Advertising . . . . .	5				
6 Auto and travel (see page E-5) . . . . .	6				
7 Cleaning and maintenance . . . . .	7				
8 Commissions . . . . .	8				
9 Insurance . . . . .	9				
10 Legal and other professional fees . . . . .	10				
11 Management fees . . . . .	11				
12 Mortgage interest paid to banks, etc. (see page E-5) . . . . .	12				12 70,500,961
13 Other interest . . . . .	13	7,783,004			
14 Repairs . . . . .	14				
15 Supplies . . . . .	15	37,312,023			
16 Taxes . . . . .	16				
17 Utilities . . . . .	17				
18 Other (list) ▶ . . . . .	18				
19 Add lines 5 through 18. . . . .	19	209,974,347	4,273,589		19
20 Depreciation expense or depletion (see page E-5) . . . . .	20	67,681,739	2,452,261		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-6 to find out if you must file <b>Form 6198</b> . . . . .	22	-3,675,480	18,591,964		
23 Deductible rental real estate loss. <b>Caution.</b> Your rental real estate loss on line 22 may be limited. See page E-6 to find out if you must file <b>Form 8582</b> . Real estate professionals <b>must</b> complete line 43 on page 2 . . . . .	23	( 52,544,087 )	( )	22,340,007 9,828,166	
24 <b>Income.</b> Add positive amounts shown on line 22. <b>Do not</b> include any losses . . . . .	24				24 92,428,186
25 <b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here . . . . .	25				25 ( 64,999,862 )
26 <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	26				26 27,428,325



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

Your social security number

**Caution.** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See page E-2.

<b>27</b>	Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see page E-7 before completing this section.					<input type="checkbox"/> Yes <input type="checkbox"/> No	9,661,138
<b>28</b>	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk		
<b>A</b>	Number of PARTNERSHIPS	5,667,994	<input type="checkbox"/>	8,949,569	<input type="checkbox"/>		
<b>B</b>			<input type="checkbox"/>		<input type="checkbox"/>		
<b>C</b>	Number of S-CORPS	4,649,975	<input type="checkbox"/> 13,271	263,871	<input type="checkbox"/>		
<b>D</b>			<input type="checkbox"/>		<input type="checkbox"/>		
<b>Passive Income and Loss</b>				<b>Nonpassive Income and Loss</b>			
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1		
<b>A</b>	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS		
<b>B</b>	1,233,889	1,623,197	1,607,248	375,134	1,866,985		
<b>C</b>	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS		
<b>D</b>	213,940	562,392	1,520,660	989,483	2,701,180		
<b>29a</b>	Totals	2,074,117			4,327,396		
<b>b</b>	Totals	1,374,595	2,939,048	1,339,407			
<b>30</b>	Add columns (g) and (j) of line 29a . . . . .					<b>30</b>	5,754,917
<b>31</b>	Add columns (f), (h), and (i) of line 29b . . . . .					<b>31</b>	( 4,894,460 )
<b>32</b>	<b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31. Enter the result here and include in the total on line 41 below . . . . .					<b>32</b>	8,010,483

**Part III Income or Loss From Estates and Trusts**

<b>33</b>	(a) Name	(b) Employer identification number	
<b>A</b>			
<b>B</b>			
<b>Passive Income and Loss</b>		<b>Nonpassive Income and Loss</b>	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	
<b>A</b>			
<b>B</b>			
<b>34a</b>	Totals	304,584	
<b>b</b>	Totals	40,551	
<b>35</b>	Add columns (d) and (f) of line 34a . . . . .	<b>35</b>	600,250
<b>36</b>	Add columns (c) and (e) of line 34b . . . . .	<b>36</b>	( 90,387 )
<b>37</b>	<b>Total estate and trust income or (loss).</b> Combine lines 35 and 36. Enter the result here and include in the total on line 41 below . . . . .	<b>37</b>	638,731

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

<b>38</b>	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-8)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b	
			*	8,441		
<b>39</b>	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				<b>39</b>	17,831

**Part V Summary**

<b>40</b>	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below . . . . .	<b>40</b>	542,061
<b>41</b>	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	<b>41</b>	16,503,383
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)	<b>42</b>	754,370
<b>43</b>	<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . .	<b>43</b>	400,652

\*Entry for this line is greater than zero, but too small to report

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

Your social security number

**Caution.** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See page E-2.

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

<b>28</b>	(a) Name	(b) Enter <b>P</b> for partnership; <b>S</b> for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
<b>A</b>			<input type="checkbox"/>		<input type="checkbox"/>
<b>B</b>			<input type="checkbox"/>		<input type="checkbox"/>
<b>C</b>			<input type="checkbox"/>		<input type="checkbox"/>
<b>D</b>			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss				Nonpassive Income and Loss			
(f) Passive loss allowed (attach <b>Form 8582</b> if required)		(g) Passive income from <b>Schedule K-1</b>		(h) Nonpassive loss from <b>Schedule K-1</b>		(i) Section 179 expense deduction from <b>Form 4562</b>	
<b>A</b>	PARTNERSHIPS		PARTNERSHIPS		PARTNERSHIPS		PARTNERSHIPS
<b>B</b>	24,108,315		60,534,203		94,092,331		5,732,466
<b>C</b>	S-CORPS		S-CORPS		S-CORPS		S-CORPS
<b>D</b>	4,760,358		38,324,206		66,755,167		20,955,209
<b>29a</b>	Totals		98,858,409				512,018,787
<b>b</b>	Totals	28,868,674		160,847,498		26,687,675	
<b>30</b>	Add columns (g) and (i) of line 29a . . . . .						<b>30</b> 610,877,196
<b>31</b>	Add columns (f), (h), and (i) of line 29b . . . . .						<b>31</b> ( 216,403,847 )
<b>32</b>	<b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31. Enter the result here and include in the total on line 41 below . . . . .						<b>32</b> 394,473,349

**Part III Income or Loss From Estates and Trusts**

<b>33</b>		(a) Name				(b) Employer identification number				
<b>A</b>										
<b>B</b>										
		<b>Passive Income and Loss</b>				<b>Nonpassive Income and Loss</b>				
		(c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)		(d) Passive income from <b>Schedule K-1</b>		(e) Deduction or loss from <b>Schedule K-1</b>		(f) Other income from <b>Schedule K-1</b>		
<b>A</b>										
<b>B</b>										
<b>34a</b>		Totals		12,054,998				11,151,292		
<b>b</b>		Totals		1,049,632		2,464,349				
<b>35</b>		Add columns (d) and (f) of line 34a . . . . .							<b>35</b>	23,206,290
<b>36</b>		Add columns (c) and (e) of line 34b . . . . .							<b>36</b>	( 3,513,980 )
<b>37</b>		<b>Total estate and trust income or (loss).</b> Combine lines 35 and 36. Enter the result here and include in the total on line 41 below . . . . .							<b>37</b>	19,692,310

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

<b>38</b>	(a) Name	(b) Employer identification number	(c) Excess inclusion from <b>Schedules Q</b> , line 2c (see page E-8)	(d) Taxable income (net loss) from <b>Schedules Q</b> , line 1b	(e) Income from <b>Schedules Q</b> , line 3b
			*	3,107	
<b>39</b>	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				<b>39</b> -1,486

**Part V Summary**

<b>40</b>	Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below . . . . .	<b>40</b>	4,141,989
<b>41</b>	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	<b>41</b>	445,734,486
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> Enter your <b>gross</b> farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)	<b>42</b>	87,704,671
<b>43</b>	<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . .	<b>43</b>	-3,512,951

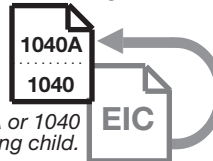
\*Entry for this line is greater than zero, but too small to report

**SCHEDULE EIC**  
(Form 1040A or 1040)

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Earned Income Credit**

Qualifying Child Information

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

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **43**Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

Total Schedules Filed = 20,720,294

Your social security number

**Before you begin:**

- See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a 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.



- 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 page 2 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.

**Qualifying Child Information****Child 1****Child 2****Child 3****1 Child's name**

If you have more than three qualifying children, you only have to list three to get the maximum credit.

First name

Last name

First name

Last name

First name

Last name

**2 Child's SSN**

The child must have an SSN as defined in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2010. If your child was born and died in 2010 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.

20,719,296

10,718,552

3,384,399

**3 Child's year of birth**

Year 20,720,294

Year 10,719,549

Year 3,384,399

If born after 1991 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

If born after 1991 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

If born after 1991 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

**4a** Was the child under age 24 at the end of 2010, a student, and younger than you (or your spouse, if filing jointly)?☐

Yes.

☐

No.

1,430,518

Continue.

☐

Yes.

☐

No.

550,190

Continue.

☐

Yes.

☐

No.

184,841

Continue.

**b** Was the child permanently and totally disabled during any part of 2010?☐

Yes.

☐

No.

Continue.  
523,060

The child is not a qualifying child.

☐

Yes.

☐

No.

Continue.  
178,928

The child is not a qualifying child.

☐

Yes.

☐

No.

Continue.  
52,880

The child is not a qualifying child.

**5 Child's relationship to you**

(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)

20,720,294

10,720,661

3,388,332

**6 Number of months child lived with you in the United States during 2010**

20,718,291

10,717,698

3,385,371

• If the child lived with you for more than half of 2010 but less than 7 months, enter "7."

• If the child was born or died in 2010 and your home was the child's home for the entire time he or she was alive during 2010, enter "12."

\_\_\_\_\_ months

Do not enter more than 12 months.

\_\_\_\_\_ months

Do not enter more than 12 months.

\_\_\_\_\_ months

Do not enter more than 12 months.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2010

**SCHEDULE EIC**  
(Form 1040A or 1040)**Earned Income Credit**

## Qualifying Child Information

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

EIC

OMB No. 1545-0074

2010

Attachment  
Sequence No. **43**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

Total Schedules Filed = 20,720,294

Your social security number

**Before you begin:**

- See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a 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.



- 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 page 2 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.

**Qualifying Child Information****Child 1****Child 2****Child 3**

	First name	Last name	First name	Last name	First name	Last name
<b>1 Child's name</b> If you have more than three qualifying children, you only have to list three to get the maximum credit.						
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2010. If your child was born and died in 2010 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.						
<b>3 Child's year of birth</b>	Year _____ <i>If born after 1991 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1991 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1991 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
<b>4a</b> Was the child under age 24 at the end of 2010, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	<i>Go to line 5.</i>	<i>Continue.</i>	<i>Go to line 5.</i>	<i>Continue.</i>	<i>Go to line 5.</i>	<i>Continue.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2010?	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	<i>Continue.</i>	The child is not a qualifying child.	<i>Continue.</i>	The child is not a qualifying child.	<i>Continue.</i>	The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)						
<b>6 Number of months child lived with you in the United States during 2010</b>  • If the child lived with you for more than half of 2010 but less than 7 months, enter "7." • If the child was born or died in 2010 and your home was the child's home for the entire time he or she was alive during 2010, enter "12."	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**SCHEDULE F**  
**(Form 1040)****Profit or Loss From Farming**

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **14**Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**▶ **See Instructions for Schedule F (Form 1040).**

Name of proprietor

Total Schedules Filed = 1,979,105

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

▶ 1,872,408

**C** Accounting method:(1) ☐ Cash = 1,945,077 (2) ☐ Accrual = 40,261**D** Employer ID number (EIN), if any

130,956

**E** Did you "materially participate" in the operation of this business during 2010? If "No," see instructions for limit on passive losses. ☐ Yes ☐ No**Part I Farm Income—Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 11.) 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	298,601			Mat. Participation 'Yes' =
2	Cost or other basis of livestock and other items reported on line 1 . . . . .	2	234,873			1,945,342
3	Subtract line 2 from line 1 . . . . .	3				317,328
4	Sales of livestock, produce, grains, and other products you raised . . . . .	4				**1,240,704
5a	Cooperative distributions (Form(s) 1099-PATR) . . . . .	5a	**442,307	5b	Taxable amount	5b **435,153
6a	Agricultural program payments (see instructions) . . . . .	6a	**647,246	6b	Taxable amount	6b **640,007
7	Commodity Credit Corporation (CCC) loans (see instructions):					
a	CCC loans reported under election . . . . .	7a				**6,592
b	CCC loans forfeited . . . . .	7b	**2,146	7c	Taxable amount	7c **883
8	Crop insurance proceeds and federal crop disaster payments (see instructions):					
a	Amount received in 2010 . . . . .	8a	121,932	8b	Taxable amount	8b **115,152
c	If election to defer to 2011 is attached, check here <input type="checkbox"/> . . . . .	8d				
		8d				
9	Custom hire (machine work) income . . . . .	9				**193,718
10	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	10				**612,306
11	<b>Gross income.</b> Add amounts in the right column for lines 3 through 10. If you use the accrual method to figure your income, enter the amount from Part III, line 51 . . . . .	11				1,695,574

**Part II Farm Expenses—Cash and Accrual Method.**

Do not include personal or living expenses such as taxes, insurance, or repairs on your home.

12	Car and truck expenses (see instructions). Also attach <b>Form 4562</b> . . . . .	12	573,324	25	Pension and profit-sharing plans	25	2,657	
13	Chemicals . . . . .	13	519,483	26	Rent or lease (see instructions):			
14	Conservation expenses (see instructions) . . . . .	14	37,780	a	Vehicles, machinery, and equipment . . . . .	26a		
15	Custom hire (machine work) . . . . .	15	506,960	b	Other (land, animals, etc.) . . . . .	26b		
16	Depreciation and section 179 expense deduction not claimed elsewhere (see instructions) . . . . .	16	1,514,243	27	Repairs and maintenance . . . . .	27		
17	Employee benefit programs other than on line 25 . . . . .	17	38,821	28	Seeds and plants . . . . .	28	1,356,535	
18	Feed . . . . .	18	1,063,366	29	Storage and warehousing . . . . .	29	652,512	
19	Fertilizers and lime . . . . .	19	758,058	30	Supplies . . . . .	30		
20	Freight and trucking . . . . .	20		31	Taxes . . . . .	31	1,191,502	
21	Gasoline, fuel, and oil . . . . .	21	1,238,856	32	Utilities . . . . .	32	1,122,631	
22	Insurance (other than health) . . . . .	22	1,046,365	33	Veterinary, breeding, and medicine . . . . .	33		
23	Interest:			34	Other expenses (specify):			
a	Mortgage (paid to banks, etc.) . . . . .	23a	381,074	a	_____	34a		
b	Other . . . . .	23b	499,639	b	_____	34b		
24	Labor hired (less employment credits) . . . . .	24	362,017	c	_____	34c		
				d	_____	34d		
				e	_____	34e		
				f	_____	34f		
35	<b>Total expenses.</b> Add lines 12 through 34f. If line 34f is negative, see instructions . . . . .	35				35	1,889,722	
36	<b>Net farm profit or (loss).</b> Subtract line 35 from line 11. Partnerships, see instructions.							
	• If a profit, enter the profit on both <b>Form 1040, line 18,</b> and <b>Schedule SE, line 1a;</b> on <b>Form 1040NR, line 19;</b> or on <b>Form 1041, line 6.</b>					36	1,909,242	
	• If a loss, you <b>must</b> go to line 37.							
37	If you have a loss, you <b>must</b> check the box that describes your investment in this activity and whether you received any applicable subsidy (see instructions).							
	• If you checked 37a, enter the loss on both <b>Form 1040, line 18,</b> and <b>Schedule SE, line 1a;</b> on <b>Form 1040NR, line 19;</b> or on <b>Form 1041, line 6.</b>							
	• If you checked 37b, your loss may be limited. See instructions.							

Total of all unmarked expenses = 1,650,163

Nondeductible Loss (+) / Suspended Carryover (-) = 16,132

Total boxes checked = 1,322,286

37a ☐ All investment is at risk and you did not receive a subsidy.37b ☐ Some investment is not at risk or you received a subsidy.



**SCHEDULE F**  
**(Form 1040)****Profit or Loss From Farming**

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **14**Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**  
▶ **See Instructions for Schedule F (Form 1040).**

Name of proprietor

Total Schedules Filed = 1,979,105

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 2010? If "No," see instructions for limit on passive losses. ☐ Yes ☐ No**Part I Farm Income—Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 11.) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797.

<b>1</b>	Sales of livestock and other items you bought for resale . . . . .	<b>1</b>	28,232,542					
<b>2</b>	Cost or other basis of livestock and other items reported on line 1 . . . . .	<b>2</b>	16,807,146					
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>	11,425,396					
<b>4</b>	Sales of livestock, produce, grains, and other products you raised . . . . .	<b>4</b>	**100,619,690					
<b>5a</b>	Cooperative distributions (Form(s) 1099-PATR) . . . . .	<b>5a</b>	**13,083,177		<b>5b</b>	Taxable amount	<b>5b</b>	**8,098,134
<b>6a</b>	Agricultural program payments (see instructions) . . . . .	<b>6a</b>	**6,827,530		<b>6b</b>	Taxable amount	<b>6b</b>	**6,721,525
<b>7</b>	Commodity Credit Corporation (CCC) loans (see instructions):							
<b>a</b>	CCC loans reported under election . . . . .				<b>7a</b>	**793,163		
<b>b</b>	CCC loans forfeited . . . . .	<b>7b</b>	**95,965		<b>7c</b>	Taxable amount	<b>7c</b>	**78,266
<b>8</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):							
<b>a</b>	Amount received in 2010 . . . . .	<b>8a</b>	3,044,041		<b>8b</b>	Taxable amount	<b>8b</b>	**2,641,320
<b>c</b>	If election to defer to 2011 is attached, check here <input type="checkbox"/> <b>8d</b> Amount deferred from 2009	<b>8d</b>						
<b>9</b>	Custom hire (machine work) income . . . . .	<b>9</b>	**4,623,578					
<b>10</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>10</b>	**8,464,484					
<b>11</b>	<b>Gross income.</b> Add amounts in the right column for lines 3 through 10. If you use the accrual method to figure your income, enter the amount from Part III, line 51 . . . . .	<b>11</b>	140,977,888					

**Part II Farm Expenses—Cash and Accrual Method.**

Do not include personal or living expenses such as taxes, insurance, or repairs on your home.

<b>12</b>	Car and truck expenses (see instructions). Also attach <b>Form 4562</b> . . . . .	<b>12</b>	1,792,028		<b>25</b>	Pension and profit-sharing plans	<b>25</b>	15,455
<b>13</b>	Chemicals . . . . .	<b>13</b>	5,749,123		<b>26</b>	Rent or lease (see instructions):		
<b>14</b>	Conservation expenses (see instructions) . . . . .	<b>14</b>	165,849		<b>a</b>	Vehicles, machinery, and equipment . . . . .	<b>26a</b>	
<b>15</b>	Custom hire (machine work) . . . . .	<b>15</b>	4,331,775		<b>b</b>	Other (land, animals, etc.) . . . . .	<b>26b</b>	
<b>16</b>	Depreciation and section 179 expense deduction not claimed elsewhere (see instructions) . . . . .	<b>16</b>	28,383,975		<b>27</b>	Repairs and maintenance . . . . .	<b>27</b>	
<b>17</b>	Employee benefit programs other than on line 25 . . . . .	<b>17</b>	460,480		<b>28</b>	Seeds and plants . . . . .	<b>28</b>	9,560,169
<b>18</b>	Feed . . . . .	<b>18</b>	15,396,990		<b>29</b>	Storage and warehousing . . . . .	<b>29</b>	9,025,328
<b>19</b>	Fertilizers and lime . . . . .	<b>19</b>	13,945,134		<b>30</b>	Supplies . . . . .	<b>30</b>	
<b>20</b>	Freight and trucking . . . . .	<b>20</b>			<b>31</b>	Taxes . . . . .	<b>31</b>	4,433,323
<b>21</b>	Gasoline, fuel, and oil . . . . .	<b>21</b>	7,370,888		<b>32</b>	Utilities . . . . .	<b>32</b>	3,125,606
<b>22</b>	Insurance (other than health) . . . . .	<b>22</b>	4,840,425		<b>33</b>	Veterinary, breeding, and medicine . . . . .	<b>33</b>	
<b>23</b>	Interest:				<b>34</b>	Other expenses (specify):		
<b>a</b>	Mortgage (paid to banks, etc.) . . . . .	<b>23a</b>	4,163,042		<b>a</b>	-----	<b>34a</b>	
<b>b</b>	Other . . . . .	<b>23b</b>	4,036,721		<b>b</b>	-----	<b>34b</b>	
<b>24</b>	Labor hired (less employment credits) . . . . .	<b>24</b>	6,055,861		<b>c</b>	-----	<b>34c</b>	
					<b>d</b>	-----	<b>34d</b>	
					<b>e</b>	-----	<b>34e</b>	
					<b>f</b>	-----	<b>34f</b>	
<b>35</b>	<b>Total expenses.</b> Add lines 12 through 34f. If line 34f is negative, see instructions . . . . .	<b>35</b>	154,446,593					
<b>36</b>	<b>Net farm profit or (loss).</b> Subtract line 35 from line 11. Partnerships, see instructions. • If a profit, enter the profit on both <b>Form 1040, line 18</b> , and <b>Schedule SE, line 1a</b> ; on <b>Form 1040NR, line 19</b> ; or on <b>Form 1041, line 6</b> . • If a loss, you <b>must</b> go to line 37.						<b>36</b>	-11,732,278
<b>37</b>	If you have a loss, you <b>must</b> check the box that describes your investment in this activity and whether you received any applicable subsidy (see instructions). • If you checked 37a, enter the loss on both <b>Form 1040, line 18</b> , and <b>Schedule SE, line 1a</b> ; on <b>Form 1040NR, line 19</b> ; or on <b>Form 1041, line 6</b> . • If you checked 37b, your loss may be limited. See instructions.						<b>37a</b>	<input type="checkbox"/> All investment is at risk and you did not receive a subsidy.
							<b>37b</b>	<input type="checkbox"/> Some investment is not at risk or you received a subsidy.



**Part III Farm Income—Accrual Method** (see instructions).

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.

<b>38</b>	Sales of livestock, produce, grains, and other products . . . . .	<b>38</b>	**1,240,704
<b>39a</b>	Cooperative distributions (Form(s) 1099-PATR) . . . . .	<b>39a</b>	**442,307
		<b>39b</b>	Taxable amount
<b>39b</b>		<b>39b</b>	**435,153
<b>40a</b>	Agricultural program payments . . . . .	<b>40a</b>	**647,246
		<b>40b</b>	Taxable amount
<b>40b</b>		<b>40b</b>	**640,007
<b>41</b>	Commodity Credit Corporation (CCC) loans:		
<b>a</b>	CCC loans reported under election . . . . .	<b>41a</b>	**6,592
<b>b</b>	CCC loans forfeited . . . . .	<b>41b</b>	**2,146
		<b>41c</b>	Taxable amount
<b>41c</b>		<b>41c</b>	**883
<b>42</b>	Crop insurance proceeds . . . . .	<b>42</b>	**115,152
<b>43</b>	Custom hire (machine work) income . . . . .	<b>43</b>	**193,718
<b>44</b>	Other income, including federal and state gasoline or fuel tax credit or refund . . . . .	<b>44</b>	**612,306
<b>45</b>	Add amounts in the right column for lines 38 through 44 . . . . .	<b>45</b>	9,568
<b>46</b>	Inventory of livestock, produce, grains, and other products at beginning of the year . . . . .	<b>46</b>	
<b>47</b>	Cost of livestock, produce, grains, and other products purchased during the year . . . . .	<b>47</b>	
<b>48</b>	Add lines 46 and 47 . . . . .	<b>48</b>	
<b>49</b>	Inventory of livestock, produce, grains, and other products at end of year . . . . .	<b>49</b>	
<b>50</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48* . . . . .	<b>50</b>	
<b>51</b>	<b>Gross income.</b> Subtract line 50 from line 45. Enter the result here and on Part I, line 11 . . . . .	<b>51</b>	10,539

\*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 and on Part I, line 11.

**Part IV Principal Agricultural Activity Codes**

*File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if (a) 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 (b) 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 their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity 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 Aquaculture  
112900 Other animal production

**Forestry and Logging**

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

**Part III Farm Income—Accrual Method** (see instructions).

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.

<b>38</b>	Sales of livestock, produce, grains, and other products . . . . .	<b>38</b>	**100,619,690
<b>39a</b>	Cooperative distributions (Form(s) 1099-PATR) . . . . .	<b>39a</b>	**13,083,177
		<b>39b</b>	Taxable amount
<b>39b</b>		<b>39b</b>	**8,098,134
<b>40a</b>	Agricultural program payments . . . . .	<b>40a</b>	**6,827,530
		<b>40b</b>	Taxable amount
<b>40b</b>		<b>40b</b>	**6,721,525
<b>41</b>	Commodity Credit Corporation (CCC) loans:		
<b>a</b>	CCC loans reported under election . . . . .	<b>41a</b>	**793,163
<b>b</b>	CCC loans forfeited . . . . .	<b>41b</b>	**95,965
		<b>41c</b>	Taxable amount
<b>41c</b>		<b>41c</b>	**78,266
<b>42</b>	Crop insurance proceeds . . . . .	<b>42</b>	**2,641,320
<b>43</b>	Custom hire (machine work) income . . . . .	<b>43</b>	**4,623,578
<b>44</b>	Other income, including federal and state gasoline or fuel tax credit or refund . . . . .	<b>44</b>	**8,464,484
<b>45</b>	Add amounts in the right column for lines 38 through 44 . . . . .	<b>45</b>	2,996,644
<b>46</b>	Inventory of livestock, produce, grains, and other products at beginning of the year . . . . .	<b>46</b>	
<b>47</b>	Cost of livestock, produce, grains, and other products purchased during the year . . . . .	<b>47</b>	
<b>48</b>	Add lines 46 and 47 . . . . .	<b>48</b>	
<b>49</b>	Inventory of livestock, produce, grains, and other products at end of year . . . . .	<b>49</b>	
<b>50</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48* . . . . .	<b>50</b>	
<b>51</b>	<b>Gross income.</b> Subtract line 50 from line 45. Enter the result here and on Part I, line 11 . . . . .	<b>51</b>	1,594,895

\*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 and on Part I, line 11.

**Part IV Principal Agricultural Activity Codes**

*File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if (a) 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 (b) 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 their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity 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 Aquaculture
- 112900 Other animal production

**Forestry and Logging**

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

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**SCHEDULE L**  
**(Form 1040A or 1040)****Standard Deduction for Certain Filers**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040A or 1040.**▶ **See instructions on back.****2010**  
Attachment  
Sequence No. **57**

Name(s) shown on return

Your social security number

Total Schedules Filed = 384,371

**File this form *only* if you are increasing your standard deduction by certain net disaster losses or new motor vehicle taxes paid in 2010 for certain vehicles purchased in 2009.****Form 1040 Filers Only:** It may be better for you to itemize your deductions instead. See the Instructions for Schedule A (Form 1040).

<b>1</b>	Enter the amount shown below for your filing status. • Single or married filing separately—\$5,700 • Married filing jointly or Qualifying widow(er)—\$11,400 • Head of household—\$8,400	<b>1</b>		
<b>2</b>	Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return? <input type="checkbox"/> <b>No.</b> Enter the amount from line 1 on line 4, skip line 3, and go to line 5. <input type="checkbox"/> <b>Yes.</b> Go to line 3.			
<b>3</b>	Is your earned income more than \$650 (see instructions)? <input type="checkbox"/> <b>Yes.</b> Add \$300 to your earned income. Enter the total <input type="checkbox"/> <b>No.</b> Enter \$950	<b>3</b>		
<b>4</b>	Enter the <b>smaller</b> of line 1 or line 3	<b>4</b>	384,371	
<b>5</b>	Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by \$1,100 (\$1,400 if single or head of household). If blank, enter -0-	<b>5</b>	74,202	
<b>6</b>	Form 1040 filers only, enter from your 2010 Form 4684, line 17, any loss from a disaster declared a federal disaster after 2007 that occurred before 2010 (see instructions)	<b>6</b>	*	
<b>7</b>	Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2010 for the purchase of any new motor vehicle(s) <b>after</b> February 16, 2009, and <b>before</b> January 1, 2010 (see instructions)? <input type="checkbox"/> <b>No.</b> Skip lines 7 through 16, enter -0- on line 17, and go to line 18. <input type="checkbox"/> <b>Yes.</b> If Form 1040, line 38, or Form 1040A, line 22, is less than \$135,000 (\$260,000 if married filing jointly), enter the amount of these taxes paid. Otherwise, skip lines 7 through 16, enter -0- on line 17, and go to line 18	<b>7</b>	259,191	
<b>8</b>	Enter the purchase price ( <b>before taxes</b> ) of the new motor vehicle(s) (see instructions)	<b>8</b>	247,669	
<b>9</b>	Is the amount on line 8 more than \$49,500? <input type="checkbox"/> <b>No.</b> Enter the amount from line 7. <input type="checkbox"/> <b>Yes.</b> Figure the <b>portion</b> of the tax from line 7 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see instructions)	<b>9</b>	259,191	
<b>10</b>	Enter the amount from Form 1040, line 38, or Form 1040A, line 22	<b>10</b>		
<b>11</b>	Form 1040 filers only, enter the total of any— • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico	<b>11</b>	0	
<b>12</b>	Add lines 10 and 11	<b>12</b>	259,191	
<b>13</b>	Enter \$125,000 (\$250,000 if married filing jointly)	<b>13</b>	259,191	
<b>14</b>	Is the amount on line 12 more than the amount on line 13? <input type="checkbox"/> <b>No.</b> Skip lines 14 through 16, enter the amount from line 9 on line 17, and go to line 18. <input type="checkbox"/> <b>Yes.</b> Subtract line 13 from line 12	<b>14</b>	0	
<b>15</b>	Divide the amount on line 14 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	<b>15</b>	0	
<b>16</b>	Multiply line 9 by line 15	<b>16</b>	0	
<b>17</b>	Subtract line 16 from line 9	<b>17</b>	259,191	
<b>18</b>	Add lines 4, 5, 6, and 17. Enter the total here and on Form 1040, line 40, or Form 1040A, line 24.	<b>18</b>	384,371	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 49875F

Schedule L (Form 1040A or 1040) 2010

\*Entry for this line is greater than zero, but too small to report

**SCHEDULE L**  
**(Form 1040A or 1040)****Standard Deduction for Certain Filers**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040A or 1040.**▶ **See instructions on back.****2010**  
Attachment  
Sequence No. **57**

Name(s) shown on return

Total Schedules Filed = 384,371

Your social security number

**File this form *only* if you are increasing your standard deduction by certain net disaster losses or new motor vehicle taxes paid in 2010 for certain vehicles purchased in 2009.****Form 1040 Filers Only:** It may be better for you to itemize your deductions instead. See the Instructions for Schedule A (Form 1040).

<b>1</b>	Enter the amount shown below for your filing status. • Single or married filing separately—\$5,700 • Married filing jointly or Qualifying widow(er)—\$11,400 • Head of household—\$8,400	<b>1</b>		
<b>2</b>	Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return? <input type="checkbox"/> <b>No.</b> Enter the amount from line 1 on line 4, skip line 3, and go to line 5. <input type="checkbox"/> <b>Yes.</b> Go to line 3.			
<b>3</b>	Is your earned income more than \$650 (see instructions)? <input type="checkbox"/> <b>Yes.</b> Add \$300 to your earned income. Enter the total <input type="checkbox"/> <b>No.</b> Enter \$950	<b>3</b>		
<b>4</b>	Enter the <b>smaller</b> of line 1 or line 3	<b>4</b>	3,407,177	
<b>5</b>	Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by \$1,100 (\$1,400 if single or head of household). If blank, enter -0-	<b>5</b>	123,077	
<b>6</b>	Form 1040 filers only, enter from your 2010 Form 4684, line 17, any loss from a disaster declared a federal disaster after 2007 that occurred before 2010 (see instructions)	<b>6</b>	*	
<b>7</b>	Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2010 for the purchase of any new motor vehicle(s) <b>after</b> February 16, 2009, and <b>before</b> January 1, 2010 (see instructions)? <input type="checkbox"/> <b>No.</b> Skip lines 7 through 16, enter -0- on line 17, and go to line 18. <input type="checkbox"/> <b>Yes.</b> If Form 1040, line 38, or Form 1040A, line 22, is less than \$135,000 (\$260,000 if married filing jointly), enter the amount of these taxes paid. Otherwise, skip lines 7 through 16, enter -0- on line 17, and go to line 18	<b>7</b>	329,670	
<b>8</b>	Enter the purchase price ( <b>before taxes</b> ) of the new motor vehicle(s) (see instructions)	<b>8</b>	4,417,015	
<b>9</b>	Is the amount on line 8 more than \$49,500? <input type="checkbox"/> <b>No.</b> Enter the amount from line 7. <input type="checkbox"/> <b>Yes.</b> Figure the <b>portion</b> of the tax from line 7 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see instructions)	<b>9</b>	328,905	
<b>10</b>	Enter the amount from Form 1040, line 38, or Form 1040A, line 22	<b>10</b>		
<b>11</b>	Form 1040 filers only, enter the total of any— • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico	<b>11</b>	0	
<b>12</b>	Add lines 10 and 11	<b>12</b>	10,755,522	
<b>13</b>	Enter \$125,000 (\$250,000 if married filing jointly)	<b>13</b>	47,122,232	
<b>14</b>	Is the amount on line 12 more than the amount on line 13? <input type="checkbox"/> <b>No.</b> Skip lines 14 through 16, enter the amount from line 9 on line 17, and go to line 18. <input type="checkbox"/> <b>Yes.</b> Subtract line 13 from line 12	<b>14</b>	0	
<b>15</b>	Divide the amount on line 14 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	<b>15</b>	0	
<b>16</b>	Multiply line 9 by line 15	<b>16</b>	0	
<b>17</b>	Subtract line 16 from line 9	<b>17</b>	328,905	
<b>18</b>	Add lines 4, 5, 6, and 17. Enter the total here and on Form 1040, line 40, or Form 1040A, line 24.	<b>18</b>	3,966,504	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 49875F

Schedule L (Form 1040A or 1040) 2010

\*Entry for this line is greater than zero, but too small to report

**SCHEDULE M**  
**(Form 1040A or 1040)**

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Making Work Pay Credit**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040A or 1040.**▶ **See separate instructions.****2010**  
Attachment  
Sequence No. **166**

Name(s) shown on return

Total Schedules Filed = 94,098,189

Your social security number



To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.



You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.

**Important:** Check the "No" box on line 1a and see the instructions if:

- (a) You have a net loss from a business,
- (b) You received a taxable scholarship or fellowship grant not reported on a Form W-2,
- (c) Your wages include pay for work performed while an inmate in a penal institution,
- (d) You received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or
- (e) You are filing Form 2555 or 2555-EZ.

**1a** Do you (and your spouse if filing jointly) have 2010 wages of more than \$6,451 (\$12,903 if married filing jointly)?

- ☐ **Yes.** Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.
- ☐ **No.** Enter your earned income (see instructions) . . . . .

**1a** 21,828.798**b** Nontaxable combat pay included on line 1a  
(see instructions) . . . . .**1b** 195.727**2** Multiply line 1a by 6.2% (.062) . . . . .**2** 21,828.798**3** Enter \$400 (\$800 if married filing jointly) . . . . .**3** 21,942.803**4** Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) . . . . .**4** 93,984.184**5** Enter the amount from Form 1040, line 38\*, or Form 1040A, line 22 . . . . .**5** 94,089.501**6** Enter \$75,000 (\$150,000 if married filing jointly) . . . . .**6** 94,098.189**7** Is the amount on line 5 more than the amount on line 6?

- ☐ **No.** Skip line 8. Enter the amount from line 4 on line 9 below.
- ☐ **Yes.** Subtract line 6 from line 5 . . . . .

**7** 4,905.849**8** Multiply line 7 by 2% (.02) . . . . .**8** 4,903.528**9** Subtract line 8 from line 4. If zero or less, enter -0- . . . . .**9** 93,939.142**10** Did you (or your spouse, if filing jointly) receive an economic recovery payment in **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).

- ☐ **No.** Enter -0- on line 10 and go to line 11.
- ☐ **Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in **2010**. Do not enter more than \$250 (\$500 if married filing jointly) . . . . .

**10** 282,576**11 Making work pay credit.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40 . . . . .**11** 93,920.099

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

**SCHEDULE M**  
**(Form 1040A or 1040)**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Making Work Pay Credit**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040A or 1040.**▶ **See separate instructions.****2010**  
Attachment  
Sequence No. **166**

Name(s) shown on return

Total Schedules Filed = 94,098,189

Your social security number



To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.



You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.

**Important:** Check the "No" box on line 1a and see the instructions if:

- (a) You have a net loss from a business,
- (b) You received a taxable scholarship or fellowship grant not reported on a Form W-2,
- (c) Your wages include pay for work performed while an inmate in a penal institution,
- (d) You received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or
- (e) You are filing Form 2555 or 2555-EZ.

**1a** Do you (and your spouse if filing jointly) have 2010 wages of more than \$6,451 (\$12,903 if married filing jointly)?

- ☐ **Yes.** Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.
- ☐ **No.** Enter your earned income (see instructions) . . . . .

**1a** 508,928,296**b** Nontaxable combat pay included on line 1a  
(see instructions) . . . . .**1b** 3,084,732**2** Multiply line 1a by 6.2% (.062) . . . . .**2** 31,553,612**3** Enter \$400 (\$800 if married filing jointly) . . . . .**3** 12,729,077**4** Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) . . . . .**4** 50,955,023**5** Enter the amount from Form 1040, line 38\*, or Form 1040A, line 22 . . . . .**5** 4,526,117,558**6** Enter \$75,000 (\$150,000 if married filing jointly) . . . . .**6** 10,131,156,722**7** Is the amount on line 5 more than the amount on line 6?

- ☐ **No.** Skip line 8. Enter the amount from line 4 on line 9 below.
- ☐ **Yes.** Subtract line 6 from line 5 . . . . .

**7** 69,962,530**8** Multiply line 7 by 2% (.02) . . . . .**8** 1,399,299**9** Subtract line 8 from line 4. If zero or less, enter -0- . . . . .**9** 49,651,562**10** Did you (or your spouse, if filing jointly) receive an economic recovery payment in **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).

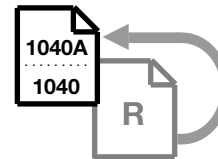
- ☐ **No.** Enter -0- on line 10 and go to line 11.
- ☐ **Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in **2010**. Do not enter more than \$250 (\$500 if married filing jointly) . . . . .

**10** 79,900**11** **Making work pay credit.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40 . . . . .**11** 49,584,646

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



NUMBER OF RETURNS FILED FOR SELECTED LINES

**Schedule R  
(Form 1040A  
or 1040)****Credit for the Elderly or the Disabled***Complete and attach to Form 1040A or 1040.*

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **16**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on Form 1040A or 1040

Total Schedules Filed = 114,613

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2010:

- 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 of the instructions.



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

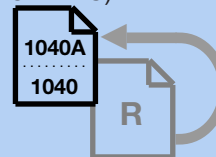
**Part I Check the Box for Your Filing Status and Age****If your filing status is:****And by the end of 2010:****Check only one box:**

Total Filing Status and Age Indicator Boxes Checked = 163,866

Single,  
Head of household, or  
Qualifying widow(er)**1** You were 65 or older . . . . . **1** ☐**2** You were under 65 and you retired on permanent and total disability . . . **2** ☐**3** Both spouses were 65 or older . . . . . **3** ☐**4** Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . . **4** ☐Married filing  
jointly**5** Both spouses were under 65, and both retired on permanent and total disability . . . . . **5** ☐**6** One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . . **6** ☐**7** One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability . . . . . **7** ☐Married filing  
separately**8** You were 65 or older and you lived apart from your spouse for all of 2010 . . **8** ☐**9** You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2010 . . . . . **9** ☐**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 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 2010, check this box . . . . . ☐

- If you checked this box, you do not have to get another statement for 2010.

- If you **did not** check this box, have your physician complete the statement on page R-4 of the instructions. You **must** keep the statement for your records.

**Schedule R  
(Form 1040A  
or 1040)****Credit for the Elderly or the Disabled***Complete and attach to Form 1040A or 1040.*

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **16**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on Form 1040A or 1040

Total Schedules Filed = 114,613

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2010:

- 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 of the instructions.



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

**Part I Check the Box for Your Filing Status and Age****If your filing status is:****And by the end of 2010:****Check only one box:**Single,  
Head of household, or  
Qualifying widow(er)**1** You were 65 or older . . . . . **1** ☐**2** You were under 65 and you retired on permanent and total disability . . . **2** ☐**3** Both spouses were 65 or older . . . . . **3** ☐**4** Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . . **4** ☐Married filing  
jointly**5** Both spouses were under 65, and both retired on permanent and total disability . . . . . **5** ☐**6** One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . . **6** ☐**7** One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability . . . . . **7** ☐Married filing  
separately**8** You were 65 or older and you lived apart from your spouse for all of 2010 . . **8** ☐**9** You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2010 . . . . . **9** ☐**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 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 2010, check this box . . . . . ☐

- If you checked this box, you do not have to get another statement for 2010.

- If you **did not** check this box, have your physician complete the statement on page R-4 of the instructions. You **must** keep the statement for your records.

**Part III Figure Your Credit**

<b>10</b>	<b>If you checked (in Part I):</b> Box 1, 2, 4, or 7 . . . . . \$5,000 Box 3, 5, or 6 . . . . . \$7,500 Box 8 or 9 . . . . . \$3,750	<b>Enter:</b>			
				<b>10</b>	
	<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>	<b>Yes</b> → You <b>must</b> complete line 11. <b>No</b> → Enter the amount from line 10 on line 12 and go to line 13.			
<b>11</b>	<b>If you checked (in Part I):</b> • Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9, enter your taxable disability income. • Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.			<b>11</b>	6,038
<b>TIP</b>	For more details on what to include on line 11, see page R-2.				
<b>12</b>	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11. <b>All others</b> , enter the amount from line 10 . . . . .			<b>12</b>	114,613
<b>13</b>	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2010.				
<b>a</b>	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see page R-3 of the instructions). . . . .	<b>13a</b>	18,210		
<b>b</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 of the instructions) . . . . .	<b>13b</b>	*		
<b>c</b>	Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> 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 . . . . .	<b>13c</b>	18,216		
<b>14</b>	Enter the amount from Form 1040A, line 22, or Form 1040, line 38 . . . . .	<b>14</b>			
<b>15</b>	<b>If you checked (in Part I):</b> Box 1 or 2 . . . . . \$7,500 Box 3, 4, 5, 6, or 7 . . . . \$10,000 Box 8 or 9 . . . . . \$5,000	<b>15</b>			
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	<b>16</b>	108,519		
<b>17</b>	Enter one-half of line 16 . . . . .	<b>17</b>	108,519		
<b>18</b>	Add lines 13c and 17 . . . . .	<b>18</b>			111,328
<b>19</b>	Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit. Otherwise, go to line 20 . . . . .	<b>19</b>			104,183
<b>20</b>	Multiply line 19 by 15% (.15). . . . .	<b>20</b>			
<b>21</b>	Tax liability limit. Enter the amount from the Credit Limit Worksheet on page R-3 of the instructions . . . . .	<b>21</b>			
<b>22</b>	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box <b>c</b> and enter "Sch R" on the line next to that box) . . . . .	<b>22</b>			98,345

\* Entry for this line is greater than zero but too small to report

**Part III Figure Your Credit**

<b>10</b>	<b>If you checked (in Part I):</b> Box 1, 2, 4, or 7 . . . . . \$5,000 Box 3, 5, or 6 . . . . . \$7,500 Box 8 or 9 . . . . . \$3,750	<b>Enter:</b>			
				<b>10</b>	
	<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>	<b>Yes</b> → You <b>must</b> complete line 11. <b>No</b> → Enter the amount from line 10 on line 12 and go to line 13.			
<b>11</b>	<b>If you checked (in Part I):</b> • Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9, enter your taxable disability income. • Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.			<b>11</b>	76,022
<b>TIP</b>	For more details on what to include on line 11, see page R-2.				
<b>12</b>	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11. <b>All others</b> , enter the amount from line 10 . . . . .			<b>12</b>	591,477
<b>13</b>	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2010.				
<b>a</b>	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see page R-3 of the instructions). . . . .	<b>13a</b>	118,488		
<b>b</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 of the instructions) . . . .	<b>13b</b>	*		
<b>c</b>	Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> 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 . . . . .	<b>13c</b>	118,493		
<b>14</b>	Enter the amount from Form 1040A, line 22, or Form 1040, line 38 . . . . .	<b>14</b>			
<b>15</b>	<b>If you checked (in Part I):</b> Box 1 or 2 . . . . . \$7,500 Box 3, 4, 5, 6, or 7 . . . . \$10,000 Box 8 or 9 . . . . . \$5,000	<b>15</b>			
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	<b>16</b>	1,047,711		
<b>17</b>	Enter one-half of line 16 . . . . .	<b>17</b>	523,882		
<b>18</b>	Add lines 13c and 17 . . . . .	<b>18</b>			642,375
<b>19</b>	Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit. Otherwise, go to line 20 . . . . .	<b>19</b>			181,630
<b>20</b>	Multiply line 19 by 15% (.15). . . . .	<b>20</b>			
<b>21</b>	Tax liability limit. Enter the amount from the Credit Limit Worksheet on page R-3 of the instructions . . . . .	<b>21</b>			
<b>22</b>	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box <b>c</b> and enter "Sch R" on the line next to that box) . . . . .	<b>22</b>			15,627

\* Entry for this line is greater than zero but too small to report

**SCHEDULE SE**  
**(Form 1040)**

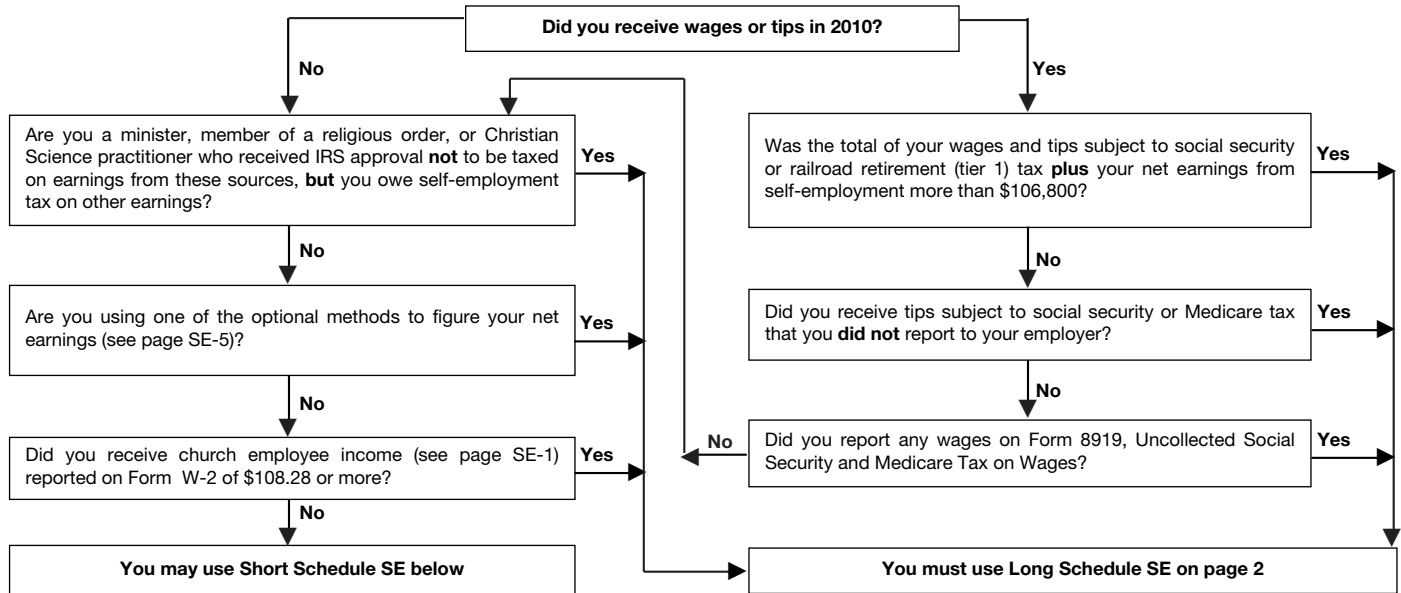
NUMBER OF RETURNS FILED FOR SELECTED LINES

**Self-Employment Tax**

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **17**Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040 or Form 1040NR.**▶ **See Instructions for Schedule SE (Form 1040).**Name of person with **self-employment** income (as shown on Form 1040)Social security number of person  
with **self-employment** income ▶

Total Schedules Filed = 18,867,753

**Before you begin:** To determine if you must file Schedule SE, see the instructions on page SE-1.**May I Use Short Schedule SE or Must I Use Long Schedule SE?****Note.** Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* on page SE-1.**Section A—Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

<b>1a</b>	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>	641,333	
<b>b</b>	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y . . . . .	<b>1b</b>	( 20,621 )	
<b>2</b>	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report . . . . .	<b>2</b>	17,401,131	
<b>3</b>	Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3) . . . . .	<b>3</b>		
<b>4</b>	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; <b>do not</b> file this schedule unless you have an amount on line 1b . . . . . ▶ <b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-3.	<b>4</b>	17,753,118	
<b>5</b>	<b>Self-employment tax.</b> If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 56</b> , or <b>Form 1040NR, line 54</b> • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$13,243.20 to the result. Enter the total here and on <b>Form 1040, line 56</b> , or <b>Form 1040NR, line 54</b> . . . . .	<b>5</b>	17,668,446	
<b>6</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.50). Enter the result here and on <b>Form 1040, line 27</b> , or <b>Form 1040NR, line 27</b> . . . . .	<b>6</b>		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11358Z

Schedule SE (Form 1040) 2010

**SCHEDULE SE**  
**(Form 1040)**

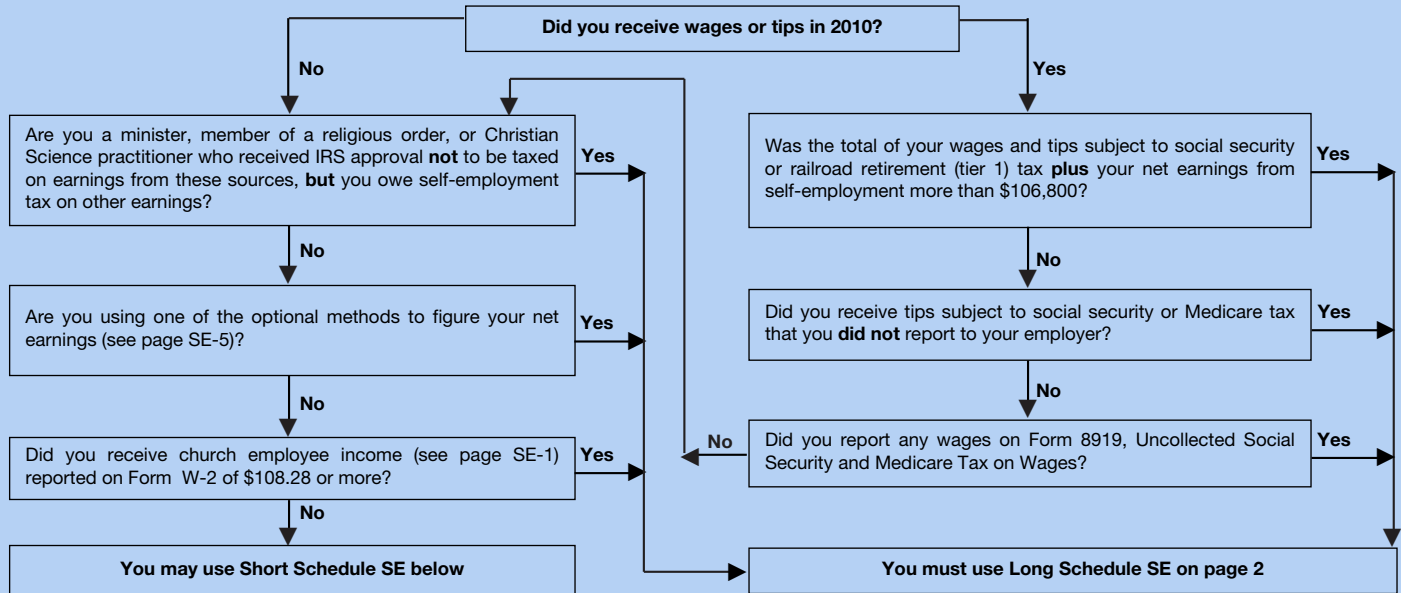
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Self-Employment Tax**

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **17**Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040 or Form 1040NR.**▶ **See Instructions for Schedule SE (Form 1040).**Name of person with **self-employment** income (as shown on Form 1040)Social security number of person  
with **self-employment** income ▶

Total Schedules Filed = 18,867,753

**Before you begin:** To determine if you must file Schedule SE, see the instructions on page SE-1.**May I Use Short Schedule SE or Must I Use Long Schedule SE?****Note.** Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* on page SE-1.**Section A—Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

<b>1a</b>	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>	12,523,436	
<b>b</b>	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y . . . . .	<b>1b</b>	( 171,942 )	
<b>2</b>	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report . . . . .	<b>2</b>	490,256,082	
<b>3</b>	Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3) . . . . .	<b>3</b>		
<b>4</b>	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; <b>do not</b> file this schedule unless you have an amount on line 1b . . . . . ▶	<b>4</b>	449,649,162	
<b>5</b>	<b>Self-employment tax.</b> If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 56,</b> or <b>Form 1040NR, line 54</b> • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$13,243.20 to the result. Enter the total here and on <b>Form 1040, line 56,</b> or <b>Form 1040NR, line 54</b> . . . . .	<b>5</b>	48,339,745	
<b>6</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.50). Enter the result here and on <b>Form 1040, line 27,</b> or <b>Form 1040NR, line 27</b> . . . . .	<b>6</b>		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11358Z

Schedule SE (Form 1040) 2010



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**, see page SE-3 for specific instructions. Also see page SE-1 for the definition of church employee income.

<b>A</b>	If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I . . . . .	►	<input type="checkbox"/>
<b>1a</b>	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip lines 1a and 1b if you use the farm optional method (see page SE-5)	<b>1a</b>	641,333
<b>b</b>	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y	<b>1b</b>	( 20,621 )
<b>2</b>	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-4 for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see page SE-5)	<b>2</b>	17,401,131
<b>3</b>	Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3)	<b>3</b>	
<b>4a</b>	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. <b>Note.</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-3.	<b>4a</b>	17,753,118
<b>b</b>	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .	<b>4b</b>	
<b>c</b>	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue ►	<b>4c</b>	17,644,893
<b>5a</b>	Enter your <b>church employee income</b> from Form W-2. See page SE-1 for definition of church employee income . . . . .	<b>5a</b>	45,365
<b>b</b>	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .	<b>5b</b>	
<b>6</b>	Add lines 4c and 5b . . . . .	<b>6</b>	17,667,449
<b>7</b>	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 2010 . . . . .	<b>7</b>	106,800 00
<b>8a</b>	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$106,800 or more, skip lines 8b through 10, and go to line 11	<b>8a</b>	1,821,073
<b>b</b>	Unreported tips subject to social security tax (from Form 4137, line 10)	<b>8b</b>	10,820
<b>c</b>	Wages subject to social security tax (from Form 8919, line 10)	<b>8c</b>	4,945
<b>d</b>	Add lines 8a, 8b, and 8c . . . . .	<b>8d</b>	1,825,018
<b>9</b>	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . .	<b>9</b>	
<b>10</b>	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124) . . . . .	<b>10</b>	17,060,140
<b>11</b>	Multiply line 6 by 2.9% (.029) . . . . .	<b>11</b>	17,667,449
<b>12</b>	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54	<b>12</b>	17,668,446
<b>13</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 . . . . .	<b>13</b>	

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

**Farm Optional Method.** You may use this method **only** if (a) your gross farm income<sup>1</sup> was not more than \$6,720, or (b) your net farm profits<sup>2</sup> were less than \$4,851.

<b>14</b>	Maximum income for optional methods . . . . .	<b>14</b>	4,480 00
<b>15</b>	Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross farm income <sup>1</sup> (not less than zero) or \$4,480. Also include this amount on line 4b above . . . . .	<b>15</b>	20,044

**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits<sup>3</sup> were less than \$4,851 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

<b>16</b>	Subtract line 15 from line 14 . . . . .	<b>16</b>	
<b>17</b>	Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above . . . . .	<b>17</b>	18,518

<sup>1</sup> From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.<sup>2</sup> From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.<sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.<sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

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**, see page SE-3 for specific instructions. Also see page SE-1 for the definition of church employee income.

<b>A</b>	If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I . . . . .	►	<input type="checkbox"/>
<b>1a</b>	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip lines 1a and 1b if you use the farm optional method (see page SE-5)	<b>1a</b>	12,523.436
<b>b</b>	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y	<b>1b</b>	( 171,942 )
<b>2</b>	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-4 for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see page SE-5) . . . . .	<b>2</b>	490,256.082
<b>3</b>	Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3) . . . . .	<b>3</b>	
<b>4a</b>	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. <b>Note.</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-3.	<b>4a</b>	449,649,162
<b>b</b>	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .	<b>4b</b>	
<b>c</b>	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue ►	<b>4c</b>	450,731,275
<b>5a</b>	Enter your <b>church employee income</b> from Form W-2. See page SE-1 for definition of church employee income . . . . .	<b>5a</b>	929,801
<b>b</b>	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .	<b>5b</b>	
<b>6</b>	Add lines 4c and 5b . . . . .	<b>6</b>	451,589,936
<b>7</b>	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 2010 . . . . .	<b>7</b>	106,800 00
<b>8a</b>	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$106,800 or more, skip lines 8b through 10, and go to line 11	<b>8a</b>	109,960,677
<b>b</b>	Unreported tips subject to social security tax (from Form 4137, line 10)	<b>8b</b>	27,087
<b>c</b>	Wages subject to social security tax (from Form 8919, line 10)	<b>8c</b>	24,369
<b>d</b>	Add lines 8a, 8b, and 8c . . . . .	<b>8d</b>	110,012,133
<b>9</b>	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . .	<b>9</b>	
<b>10</b>	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124) . . . . .	<b>10</b>	35,243,501
<b>11</b>	Multiply line 6 by 2.9% (.029) . . . . .	<b>11</b>	13,096,042
<b>12</b>	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Form 1040, line 56, or Form 1040NR, line 54</b>	<b>12</b>	48,339,745
<b>13</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (.50). Enter the result here and on <b>Form 1040, line 27, or Form 1040NR, line 27</b> . . . . .	<b>13</b>	

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

**Farm Optional Method.** You may use this method **only** if (a) your gross farm income<sup>1</sup> was not more than \$6,720, or (b) your net farm profits<sup>2</sup> were less than \$4,851.

<b>14</b>	Maximum income for optional methods . . . . .	<b>14</b>	4,480 00
<b>15</b>	Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross farm income <sup>1</sup> (not less than zero) or \$4,480. Also include this amount on line 4b above . . . . .	<b>15</b>	86,855

**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits<sup>3</sup> were less than \$4,851 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

<b>16</b>	Subtract line 15 from line 14 . . . . .	<b>16</b>	
<b>17</b>	Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above . . . . .	<b>17</b>	65,305

<sup>1</sup> From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.<sup>2</sup> From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.<sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.<sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Form **982**(Rev. February 2011)  
Department of the Treasury  
Internal Revenue Service**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.

Name shown on return

Total Forms Filed = 423,574

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 . . . . . 45,793 ☐
- b Discharge of indebtedness to the extent insolvent (not in a title 11 case) . . . . . 137,558 ☐
- c Discharge of qualified farm indebtedness . . . . . \* ☐
- d Discharge of qualified real property business indebtedness . . . . . 21,629 ☐
- e Discharge of qualified principal residence indebtedness . . . . . 229,959 ☐
- 2 Total amount of discharged indebtedness excluded from gross income . . . . . **2** 423,574
- 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. (For additional information, see the instructions for Part II.)**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**
- 10a Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. *DO NOT use in the case of discharge of qualified farm indebtedness* . . . . . **10a**
- b Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked* . . . . . **10b** 72,520
- 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.

Form **982**(Rev. February 2011)  
Department of the Treasury  
Internal Revenue Service**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.**

Name shown on return

Total Forms Filed = 423,574

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 . . . . . ☐
- e** Discharge of qualified principal residence indebtedness . . . . . ☐
- 2** Total amount of discharged indebtedness excluded from gross income . . . . . **2** 50,394,609
- 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. (For additional information, see the instructions for Part II.)**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**
- 10a** Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. *DO NOT use in the case of discharge of qualified farm indebtedness* . . . . . **10a**
- b** Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked* . . . . . **10b** 10,091,040
- 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.

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **2106****Employee Business Expenses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

**2010**Attachment  
Sequence No. **129**

Your name

Total Forms Filed = 8,351,710 Includes 4,404,338 F2106EZ's

Occupation in which you incurred expenses

Social security number

**Part I Employee Business Expenses and Reimbursements****Step 1 Enter Your Expenses**

	<b>Column A</b> Other Than Meals and Entertainment			<b>Column B</b> Meals and Entertainment		
<b>1</b> Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . .	<b>1</b>	4,632,351				
<b>2</b> Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .	<b>2</b>	1,833,980				
<b>3</b> Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .	<b>3</b>	1,677,998				
<b>4</b> Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .	<b>4</b>	5,191,360				
<b>5</b> Meals and entertainment expenses (see instructions) . . . . .	<b>5</b>				2,736,014	
<b>6 Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .	<b>6</b>	7,417,026				

**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**

<b>7</b> Enter reimbursements received from your employer that were <b>not</b> 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). . . . .	<b>7</b>	425,415			174,881	
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**Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)**

<b>8</b> 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 (or on Form 1040NR, line 8) . . . . .	<b>8</b>	7,382,592			2,717,799	
<b>Note:</b> If <b>both columns</b> of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.						
<b>9</b> 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 incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.) . . . . .	<b>9</b>				2,717,799	
<b>10</b> Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 9).</b> (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) . . . . . ▶	<b>10</b>				7,544,432	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11700N

Form **2106** (2010)



Form **2106****Employee Business Expenses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

**2010**Attachment  
Sequence No. **129**

Your name

Total Forms Filed = 8,351,710 Includes 4,404,338 F2106EZ's

Occupation in which you incurred expenses

Social security number

**Part I Employee Business Expenses and Reimbursements****Step 1 Enter Your Expenses**

	<b>Column A</b> Other Than Meals and Entertainment			<b>Column B</b> Meals and Entertainment		
<b>1</b> Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . .	<b>1</b>	28,564,702				
<b>2</b> Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .	<b>2</b>	1,590,214				
<b>3</b> Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .	<b>3</b>	4,780,523				
<b>4</b> Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .	<b>4</b>	16,347,306				
<b>5</b> Meals and entertainment expenses (see instructions) . . . . .	<b>5</b>				9,728,548	
<b>6 Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .	<b>6</b>	51,282,745				

**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**

<b>7</b> Enter reimbursements received from your employer that were <b>not</b> 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). . . . .	<b>7</b>	2,192,686			595,751	
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**Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)**

<b>8</b> 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 (or on Form 1040NR, line 8) . . . . .	<b>8</b>	49,192,572			9,158,745	
<b>Note:</b> If <b>both columns</b> of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.						
<b>9</b> 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 incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.) . . . . .	<b>9</b>				5,535,723	
<b>10</b> Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 9).</b> (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) . . . . . ▶	<b>10</b>				54,728,296	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11700N

Form **2106** (2010)



**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
<b>11</b>	Enter the date the vehicle was placed in service . . . . .	<b>11</b> / /	/ /
<b>12</b>	Total miles the vehicle was driven during 2010 . . . . .	<b>12</b> miles	miles
<b>13</b>	Business miles included on line 12 . . . . .	<b>13</b> miles	miles
<b>14</b>	Percent of business use. Divide line 13 by line 12 . . . . .	<b>14</b> %	%
<b>15</b>	Average daily roundtrip commuting distance . . . . .	<b>15</b> miles	miles
<b>16</b>	Commuting miles included on line 12 . . . . .	<b>16</b> miles	miles
<b>17</b>	Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	<b>17</b> miles	miles
<b>18</b>	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
<b>19</b>	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
<b>20</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>21</b>	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.)

<b>22</b>	Multiply line 13 by 50¢ (.50). Enter the result here and on line 1 . . . . .	<b>22</b> 4,046,804
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**Section C—Actual Expenses**

		(a) Vehicle 1	(b) Vehicle 2
<b>23</b>	Gasoline, oil, repairs, vehicle insurance, etc. . . . .	<b>23</b>	
<b>24a</b>	Vehicle rentals . . . . .	<b>24a</b>	
<b>b</b>	Inclusion amount (see instructions) . . . . .	<b>24b</b>	
<b>c</b>	Subtract line 24b from line 24a . . . . .	<b>24c</b>	
<b>25</b>	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . .	<b>25</b>	
<b>26</b>	Add lines 23, 24c, and 25. . . . .	<b>26</b>	
<b>27</b>	Multiply line 26 by the percentage on line 14 . . . . .	<b>27</b>	
<b>28</b>	Depreciation (see instructions) . . . . .	<b>28</b>	
<b>29</b>	Add lines 27 and 28. Enter total here and on line 1 . . . . .	<b>29</b> 447,149	

**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
<b>30</b>	Enter cost or other basis (see instructions) . . . . .	<b>30</b>	
<b>31</b>	Enter section 179 deduction and special allowance (see instructions) . . . . .	<b>31</b>	
<b>32</b>	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance). . . . .	<b>32</b>	
<b>33</b>	Enter depreciation method and percentage (see instructions) . . . . .	<b>33</b>	
<b>34</b>	Multiply line 32 by the percentage on line 33 (see instructions) . . . . .	<b>34</b>	
<b>35</b>	Add lines 31 and 34 . . . . .	<b>35</b>	
<b>36</b>	Enter the applicable limit explained in the line 36 instructions . . . . .	<b>36</b>	
<b>37</b>	Multiply line 36 by the percentage on line 14 . . . . .	<b>37</b>	
<b>38</b>	Enter the <b>smaller</b> of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above . . . . .	<b>38</b>	

**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
<b>11</b>	Enter the date the vehicle was placed in service . . . . .	<b>11</b> / /	/ /
<b>12</b>	Total miles the vehicle was driven during 2010 . . . . .	<b>12</b> miles	miles
<b>13</b>	Business miles included on line 12 . . . . .	<b>13</b> miles	miles
<b>14</b>	Percent of business use. Divide line 13 by line 12 . . . . .	<b>14</b> %	%
<b>15</b>	Average daily roundtrip commuting distance . . . . .	<b>15</b> miles	miles
<b>16</b>	Commuting miles included on line 12 . . . . .	<b>16</b> miles	miles
<b>17</b>	Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	<b>17</b> miles	miles
<b>18</b>	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
<b>19</b>	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
<b>20</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>21</b>	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.)

<b>22</b>	Multiply line 13 by 50¢ (.50). Enter the result here and on line 1 . . . . .	<b>22</b> 24,366,912
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**Section C—Actual Expenses**

		(a) Vehicle 1	(b) Vehicle 2
<b>23</b>	Gasoline, oil, repairs, vehicle insurance, etc. . . . .	<b>23</b>	
<b>24a</b>	Vehicle rentals . . . . .	<b>24a</b>	
<b>b</b>	Inclusion amount (see instructions) . . . . .	<b>24b</b>	
<b>c</b>	Subtract line 24b from line 24a . . . . .	<b>24c</b>	
<b>25</b>	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . .	<b>25</b>	
<b>26</b>	Add lines 23, 24c, and 25. . . . .	<b>26</b>	
<b>27</b>	Multiply line 26 by the percentage on line 14 . . . . .	<b>27</b>	
<b>28</b>	Depreciation (see instructions) . . . . .	<b>28</b>	
<b>29</b>	Add lines 27 and 28. Enter total here and on line 1 . . . . .	<b>29</b> 2,886,931	

**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
<b>30</b>	Enter cost or other basis (see instructions) . . . . .	<b>30</b>	
<b>31</b>	Enter section 179 deduction and special allowance (see instructions) . . . . .	<b>31</b>	
<b>32</b>	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance). . . . .	<b>32</b>	
<b>33</b>	Enter depreciation method and percentage (see instructions) . . . . .	<b>33</b>	
<b>34</b>	Multiply line 32 by the percentage on line 33 (see instructions) . . . . .	<b>34</b>	
<b>35</b>	Add lines 31 and 34 . . . . .	<b>35</b>	
<b>36</b>	Enter the applicable limit explained in the line 36 instructions . . . . .	<b>36</b>	
<b>37</b>	Multiply line 36 by the percentage on line 14 . . . . .	<b>37</b>	
<b>38</b>	Enter the <b>smaller</b> of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above . . . . .	<b>38</b>	

Form **2106-EZ**

NUMBER OF RETURNS FILED FOR SELECTED LINES

OMB No. 1545-0074

**Unreimbursed Employee Business Expenses**Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040 or Form 1040NR.****2010**  
Attachment  
Sequence No. **129A**

Your name

Total Forms Filed = 4,404,338

Occupation in which you incurred expenses

Social security number

**You Can Use This Form Only if All of the Following Apply.**

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- 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 for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2010.

**Caution:** You can use the standard mileage rate for 2010 **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**

<b>1</b>	Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 50¢ (.50) . . . . .	<b>1</b>		
<b>2</b>	Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .	<b>2</b>		
<b>3</b>	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .	<b>3</b>		
<b>4</b>	Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .	<b>4</b>		
<b>5</b>	Meals and entertainment expenses: \$ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	<b>5</b>		
<b>6</b>	<b>Total expenses.</b> Add lines 1 through 5. Enter here and on <b>Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 9</b> ). (Armed Forces reservists, 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.) . . . . .	<b>6</b>		

**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 2010, enter the number of miles you used your vehicle for:

**a** Business \_\_\_\_\_ **b** Commuting (see instructions) \_\_\_\_\_ **c** Other \_\_\_\_\_

**9** Was your vehicle available for personal use during off-duty hours? . . . . . ☐ **Yes** ☐ **No**

**10** Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ **Yes** ☐ **No**

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

**b** If "Yes," is the evidence written? . . . . . ☐ **Yes** ☐ **No**

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 20604Q

Form **2106-EZ** (2010)

Form **2106-EZ**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0074

**Unreimbursed Employee Business Expenses**Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040 or Form 1040NR.****2010**  
Attachment  
Sequence No. **129A**

Your name

Total Forms Filed = 4,404,338

Occupation in which you incurred expenses

Social security number

**You Can Use This Form Only if All of the Following Apply.**

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- 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 for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2010.

**Caution:** You can use the standard mileage rate for 2010 **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 50¢ (.50) . . . . .	1		
2	Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .	2		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .	3		
4	Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .	4		
5	Meals and entertainment expenses: \$ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5		
6	<b>Total expenses.</b> Add lines 1 through 5. Enter here and on <b>Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 9</b> ). (Armed Forces reservists, 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 2010, enter the number of miles you used your vehicle for:

a Business \_\_\_\_\_ b Commuting (see instructions) \_\_\_\_\_ c Other \_\_\_\_\_

9 Was your vehicle available for personal use during off-duty hours? . . . . . ☐ Yes ☐ No

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

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

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

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 20604Q

Form **2106-EZ** (2010)

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145  2010  Form 2439	<b>Notice to Shareholder of Undistributed Long-Term Capital Gains</b>  For calendar year 2010, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2010, and ending _____, 20 _____	
Total Forms Filed = 7,583			
Identification number of RIC or REIT	1a Total undistributed long-term capital gains 7,565		<b>Copy A</b> Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	1b Unrecaptured section 1250 gain *		
Shareholder's name, address, and ZIP code	1c Section 1202 gain 0	1d Collectibles (28%) gain *	<b>For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.</b>
	2 Tax paid by the RIC or REIT on the box 1a gains 7,559		

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

NUMBER OF RETURNS FILED FOR SELECTED LINES

\*Entry for this line is greater than zero, but too small to report

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	<b>Notice to Shareholder of Undistributed Long-Term Capital Gains</b> For calendar year 2010, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2010, and ending _____, 20 _____.	
Total Forms Filed = 7,583	2010  Form <b>2439</b>		
Identification number of RIC or REIT	1a Total undistributed long-term capital gains 160,168		<b>Copy A</b> Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	1b Unrecaptured section 1250 gain *		
Shareholder's name, address, and ZIP code	1c Section 1202 gain 0	1d Collectibles (28%) gain *	<b>For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.</b>
	2 Tax paid by the RIC or REIT on the box 1a gains  48,391		

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

### AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

\*Entry for this line is greater than zero, but too small to report



NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **2441****Child and Dependent Care Expenses**Department of the Treasury  
Internal Revenue Service (99)

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

▶ See separate instructions.

1040  
1040A  
1040NR

2441

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **21**

Name(s) shown on return

Your social security number

Total Forms Filed = 7,000,288

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

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
			6,930,661

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 cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 58.**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 2010 for the person listed in column (a)
First	Last		
		6,878,916	6,794,326
		2,279,096	2,242,854

**3** Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 . . . . .**3**

6,513,143

**4** Enter your **earned income**. See instructions . . . . .**4**

6,944,519

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

4,340,136

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

6,489,856

**7** Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. . . . .**7****8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
------	--------------	-------------------

\$0—15,000	.35
15,000—17,000	.34
17,000—19,000	.33
19,000—21,000	.32
21,000—23,000	.31
23,000—25,000	.30
25,000—27,000	.29
27,000—29,000	.28

If line 7 is:

Over	But not over	Decimal amount is
------	--------------	-------------------

\$29,000—31,000	.27
31,000—33,000	.26
33,000—35,000	.25
35,000—37,000	.24
37,000—39,000	.23
39,000—41,000	.22
41,000—43,000	.21
43,000—No limit	.20

**8**

6,939,084 X .

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2009 expenses in 2010, see the instructions . . . . .**9**

6,489,542

**10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. . . . .**10****11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46 . . . . .**11**

6,338,315

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11862M

Form **2441** (2010)

Form

**2441****Child and Dependent Care Expenses**1040  
1040A  
1040NR

2441

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **21**Department of the Treasury  
Internal Revenue Service (99)

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

▶ See separate instructions.

Name(s) shown on return

Your social security number

Total Forms Filed = 7,000,288

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

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
			31,662,725

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 cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 58.**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 2010 for the person listed in column (a)
First	Last		
			21,902,719
			7,072,457

**3** Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 . . . . .**3**

17,326,913

**4** Enter your **earned income**. See instructions . . . . .**4**

405,268,659

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

203,676,671

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

17,069,323

**7** Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. . . . . **7****8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
------	--------------	-------------------

\$0—15,000 .35

15,000—17,000 .34

17,000—19,000 .33

19,000—21,000 .32

21,000—23,000 .31

23,000—25,000 .30

25,000—27,000 .29

27,000—29,000 .28

If line 7 is:

Over	But not over	Decimal amount is
------	--------------	-------------------

\$29,000—31,000 .27

31,000—33,000 .26

33,000—35,000 .25

35,000—37,000 .24

37,000—39,000 .23

39,000—41,000 .22

41,000—43,000 .21

43,000—No limit .20

**8**

0 X .

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2009 expenses in 2010, see the instructions . . . . .**9**

3,767,274

**10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. . . . . **10****11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46 . . . . .**11**

3,397,639

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11862M

Form **2441** (2010)

**Part III Dependent Care Benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2010. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	<b>12</b>	1,232,181	
<b>13</b>	Enter the amount, if any, you carried over from 2009 and used in 2010 during the grace period. See instructions . . . . .	<b>13</b>	6,274	
<b>14</b>	Enter the amount, if any, you forfeited or carried forward to 2011. See instructions . . . . .	<b>14</b>	( 52,281	)
<b>15</b>	Combine lines 12 through 14. See instructions . . . . .	<b>15</b>		
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2010 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>	1,190,623	
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16 . . . . .	<b>17</b>		
<b>18</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>	6,944,519	
<b>19</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>If married filing separately, see instructions.</li> <li>All others, enter the amount from line 18.</li> </ul>	<b>19</b>	4,340,136	
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .	<b>20</b>		
<b>21</b>	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). . . . .	<b>21</b>		
<b>22</b>	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here . . . . .	<b>22</b>	1,111	
<b>23</b>	Subtract line 22 from line 15 . . . . .	<b>23</b>		
<b>24</b>	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>24</b>	931	
<b>25</b>	<b>Excluded benefits. Form 1040 and 1040NR filers:</b> If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. <b>Form 1040A filers:</b> Enter the <b>smaller</b> of line 20 or line 21 . . . . .	<b>25</b>	1,068,984	
<b>26</b>	<b>Taxable benefits. Form 1040 and 1040NR filers:</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." <b>Form 1040A filers:</b> Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB". . . . .	<b>26</b>	231,066	

To claim the child and dependent care credit, complete lines 27 through 31 below.

<b>27</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>27</b>		
<b>28</b>	<b>Form 1040 and 1040NR filers:</b> Add lines 24 and 25. <b>Form 1040A filers:</b> Enter the amount from line 25 . . . . .	<b>28</b>	1,069,915	
<b>29</b>	Subtract line 28 from line 27. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2009 expenses in 2010, see the instructions for line 9 . . . . .	<b>29</b>		
<b>30</b>	Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here. . . . .	<b>30</b>		
<b>31</b>	Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11 . . . . .	<b>31</b>	6,513,143	

**Part III Dependent Care Benefits**

<b>12</b> Enter the total amount of <b>dependent care benefits</b> you received in 2010. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	<b>12</b>	4,236,055	
<b>13</b> Enter the amount, if any, you carried over from 2009 and used in 2010 during the grace period. See instructions . . . . .	<b>13</b>	7,921	
<b>14</b> Enter the amount, if any, you forfeited or carried forward to 2011. See instructions . . . . .	<b>14</b>	( 89,172	)
<b>15</b> Combine lines 12 through 14. See instructions . . . . .	<b>15</b>		
<b>16</b> Enter the total amount of <b>qualified expenses</b> incurred in 2010 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>	8,897,609	
<b>17</b> Enter the <b>smaller</b> of line 15 or 16 . . . . .	<b>17</b>		
<b>18</b> Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>	405,268,659	
<b>19</b> Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>	203,676,671	
<b>20</b> Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .	<b>20</b>		
<b>21</b> Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). . . . .	<b>21</b>		
<b>22</b> Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here . . . . .	<b>22</b>	3,810	
<b>23</b> Subtract line 22 from line 15 . . . . .	<b>23</b>		
<b>24</b> <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>24</b>	2,711	
<b>25</b> <b>Excluded benefits. Form 1040 and 1040NR filers:</b> If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. <b>Form 1040A filers:</b> Enter the <b>smaller</b> of line 20 or line 21 . . . . .	<b>25</b>	3,627,597	
<b>26</b> <b>Taxable benefits. Form 1040 and 1040NR filers:</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." <b>Form 1040A filers:</b> Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB". . . . .	<b>26</b>	523,397	

To claim the child and dependent care credit, complete lines 27 through 31 below.

<b>27</b> Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>27</b>		
<b>28</b> <b>Form 1040 and 1040NR filers:</b> Add lines 24 and 25. <b>Form 1040A filers:</b> Enter the amount from line 25 . . . . .	<b>28</b>	3,630,308	
<b>29</b> Subtract line 28 from line 27. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2009 expenses in 2010, see the instructions for line 9 . . . . .	<b>29</b>		
<b>30</b> Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here. . . . .	<b>30</b>		
<b>31</b> Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11 . . . . .	<b>31</b>	17,326,913	

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **3468****Investment Credit**

OMB No. 1545-0155

Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to your tax return. See instructions.****2010**  
Attachment  
Sequence No. **174**

Name(s) shown on return

Identifying number

Total Forms Filed = 25,970

**Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property**

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

- 1 Name of lessor \_\_\_\_\_
- 2 Address of lessor \_\_\_\_\_
- 3 Description of property \_\_\_\_\_
- 4 Amount for which you were treated as having acquired the property . . . . . ▶ \$ \_\_\_\_\_

**Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, Qualifying Advanced Energy Project Credit, and Qualifying Therapeutic Discovery Project Credit**

<b>5</b> Qualifying advanced coal project credit (see instructions):			
<b>a</b> Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . \$ _____ × 20% (.20)	<b>5a</b>		
<b>b</b> Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . \$ _____ × 15% (.15)	<b>5b</b>		
<b>c</b> Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . \$ _____ × 30% (.30)	<b>5c</b>		
<b>d</b> Total. Add lines 5a, 5b, and 5c . . . . .	<b>5d</b>	717	
<b>6</b> Qualifying gasification project credit (see instructions):			
<b>a</b> Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . . \$ _____ × 30% (.30)	<b>6a</b>		
<b>b</b> Qualified investment in property other than in <b>a</b> above placed in service during the tax year . . . . . \$ _____ × 20% (.20)	<b>6b</b>		
<b>c</b> Total. Add lines 6a and 6b . . . . .	<b>6c</b>	538	
<b>7</b> Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . \$ _____ × 30% (.30)		<b>7</b>	1,577
<b>8</b> Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project \$ _____ × 50% (.50)		<b>8</b>	24
<b>9</b> Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .		<b>9</b>	56
<b>10</b> Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a . . . . .		<b>10</b>	2,292

**Part III Rehabilitation Credit and Energy Credit**

<b>11</b> Rehabilitation credit (see instructions for requirements that must be met):			
<b>a</b> 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. <b>Note.</b> This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ▶ <input type="checkbox"/>			
<b>b</b> Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____			
<b>c</b> Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ _____			
<b>d</b> Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
<b>e</b> Pre-1936 buildings located in the Gulf Opportunity Zone . . . . . \$ _____ × 13% (.13)	<b>11e</b>	*	
<b>f</b> Pre-1936 buildings affected by a Midwestern disaster . . . . . \$ _____ × 13% (.13)	<b>11f</b>	*	
<b>g</b> Other pre-1936 buildings . . . . . \$ _____ × 10% (.10)	<b>11g</b>	16,504	
<b>h</b> Certified historic structures located in the Gulf Opportunity Zone . . . . . \$ _____ × 26% (.26)	<b>11h</b>	*	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12276E

Form **3468** (2010)

\*Entry for this line is greater than zero, but too small to report

Form **3468****Investment Credit**

OMB No. 1545-0155

Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to your tax return. See instructions.****2010**  
Attachment  
Sequence No. **174**

Name(s) shown on return

Total Forms Filed = 25,970

Identifying number

**Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property**

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

- 1 Name of lessor \_\_\_\_\_
- 2 Address of lessor \_\_\_\_\_
- 3 Description of property \_\_\_\_\_
- 4 Amount for which you were treated as having acquired the property . . . . . ▶ \$ \_\_\_\_\_

**Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, Qualifying Advanced Energy Project Credit, and Qualifying Therapeutic Discovery Project Credit**

<b>5</b> Qualifying advanced coal project credit (see instructions):			
<b>a</b> Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . \$ _____ × 20% (.20)	<b>5a</b>		
<b>b</b> Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . \$ _____ × 15% (.15)	<b>5b</b>		
<b>c</b> Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . \$ _____ × 30% (.30)	<b>5c</b>		
<b>d</b> Total. Add lines 5a, 5b, and 5c . . . . .	<b>5d</b>	1,388	
<b>6</b> Qualifying gasification project credit (see instructions):			
<b>a</b> Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . . \$ _____ × 30% (.30)	<b>6a</b>		
<b>b</b> Qualified investment in property other than in <b>a</b> above placed in service during the tax year . . . . . \$ _____ × 20% (.20)	<b>6b</b>		
<b>c</b> Total. Add lines 6a and 6b . . . . .	<b>6c</b>	424	
<b>7</b> Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . \$ _____ × 30% (.30)		<b>7</b>	5,761
<b>8</b> Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project \$ _____ × 50% (.50)		<b>8</b>	1,069
<b>9</b> Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .		<b>9</b>	50
<b>10</b> Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a . . . . .		<b>10</b>	8,693

**Part III Rehabilitation Credit and Energy Credit**

<b>11</b> Rehabilitation credit (see instructions for requirements that must be met):			
<b>a</b> 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. <b>Note.</b> This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ▶ <input type="checkbox"/>			
<b>b</b> Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____			
<b>c</b> Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ _____			
<b>d</b> Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
<b>e</b> Pre-1936 buildings located in the Gulf Opportunity Zone . . . . . \$ _____ × 13% (.13)	<b>11e</b>	*	
<b>f</b> Pre-1936 buildings affected by a Midwestern disaster . . . . . \$ _____ × 13% (.13)	<b>11f</b>	*	
<b>g</b> Other pre-1936 buildings . . . . . \$ _____ × 10% (.10)	<b>11g</b>	60,897	
<b>h</b> Certified historic structures located in the Gulf Opportunity Zone . . . . . \$ _____ × 26% (.26)	<b>11h</b>	*	



**Part III Rehabilitation Credit and Energy Credit (continued)**

<b>i</b>	Certified historic structures affected by a Midwestern disaster	\$ _____ × 26% (.26)	<b>11i</b>	*	
<b>j</b>	Other certified historic structures . . . . .	\$ _____ × 20% (.20)	<b>11j</b>	1,971	
For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.					
<b>k</b>	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . .				
<b>l</b>	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . .				
<b>m</b>	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .		<b>11m</b>	*	
<b>12</b>	Energy credit:				
<b>a</b>	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) . . . . .				
		\$ _____ × 10% (.10)	<b>12a</b>	263	
<b>b</b>	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) . . . . .				
		\$ _____ × 30% (.30)	<b>12b</b>	2,186	
Qualified fuel cell property (see instructions):					
<b>c</b>	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 . . . . .				
		\$ _____ × 30% (.30)	<b>12c</b>		
<b>d</b>	Applicable kilowatt capacity of property on line 12c (see instructions) ► _____ × \$1,000		<b>12d</b>		
<b>e</b>	Enter the lesser of line 12c or line 12d . . . . .		<b>12e</b>	0	
<b>f</b>	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . .				
		\$ _____ × 30% (.30)	<b>12f</b>		
<b>g</b>	Applicable kilowatt capacity of property on line 12f (see instructions) ► _____ × \$3,000		<b>12g</b>	361	
<b>h</b>	Enter the lesser of line 12f or line 12g . . . . .		<b>12h</b>	*	
Qualified microturbine property (see instructions):					
<b>i</b>	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . .				
		\$ _____ × 10% (.10)	<b>12i</b>		
<b>j</b>	Kilowatt capacity of property on line 12i . . . . . ► _____ × \$200		<b>12j</b>		
<b>k</b>	Enter the lesser of line 12i or line 12j . . . . .		<b>12k</b>	49	

\*Entry for this line is greater than zero, but too small to report

**Part III Rehabilitation Credit and Energy Credit** (continued)

<b>i</b>	Certified historic structures affected by a Midwestern disaster	\$ _____ × 26% (.26)	<b>11i</b>	*	
<b>j</b>	Other certified historic structures . . . . .	\$ _____ × 20% (.20)	<b>11j</b>	85,502	
For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.					
<b>k</b>	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . .				
<b>l</b>	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . .				
<b>m</b>	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .		<b>11m</b>	*	
<b>12</b>	Energy credit:				
<b>a</b>	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) . . . . .				
		\$ _____ × 10% (.10)	<b>12a</b>	1,835	
<b>b</b>	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) . . . . .				
		\$ _____ × 30% (.30)	<b>12b</b>	110,789	
Qualified fuel cell property (see instructions):					
<b>c</b>	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 . . . . .				
		\$ _____ × 30% (.30)	<b>12c</b>		
<b>d</b>	Applicable kilowatt capacity of property on line 12c (see instructions) ► _____ × \$1,000		<b>12d</b>		
<b>e</b>	Enter the lesser of line 12c or line 12d . . . . .		<b>12e</b>	0	
<b>f</b>	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . .				
		\$ _____ × 30% (.30)	<b>12f</b>		
<b>g</b>	Applicable kilowatt capacity of property on line 12f (see instructions) ► _____ × \$3,000		<b>12g</b>	6,202	
<b>h</b>	Enter the lesser of line 12f or line 12g . . . . .		<b>12h</b>	*	
Qualified microturbine property (see instructions):					
<b>i</b>	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . .				
		\$ _____ × 10% (.10)	<b>12i</b>		
<b>j</b>	Kilowatt capacity of property on line 12i . . . . . ► _____ × \$200		<b>12j</b>		
<b>k</b>	Enter the lesser of line 12i or line 12j . . . . .		<b>12k</b>	390	

Form **3468** (2010)

\*Entry for this line is greater than zero, but too small to report

**Part III Rehabilitation Credit and Energy Credit** (continued)

Combined heat and power system property (see instructions): <b>Caution.</b> You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
<b>l</b>	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . \$ _____ × 10% (.10)	<b>12l</b>	
<b>m</b>	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less . . . . .	<b>12m</b>	
<b>n</b>	Multiply line 12l by line 12m . . . . .	<b>12n</b>	71
Qualified small wind energy property (see instructions):			
<b>o</b>	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . . \$ _____ × 30% (.30)	<b>12o</b>	
<b>p</b>	Enter the smaller of line 12o or \$4,000 . . . . .	<b>12p</b>	0
<b>q</b>	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . . . \$ _____ × 30% (.30)	<b>12q</b>	
Geothermal heat pump systems (see instructions):			
<b>r</b>	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . \$ _____ × 10% (.10)	<b>12r</b>	555
Qualified investment credit facility property (see instructions):			
<b>s</b>	Basis of property placed in service during the tax year . . . \$ _____ × 30% (.30)	<b>12s</b>	14
<b>13</b>	Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .	<b>13</b>	16
<b>14</b>	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13 . . . . .	<b>14</b>	21,940
<b>15</b>	Rehabilitation and energy credits included on line 14 from passive activities . . . . .	<b>15</b>	2,200
<b>16</b>	Subtract line 15 from line 14 . . . . .	<b>16</b>	19,865
<b>17</b>	Rehabilitation and energy credits allowed for 2010 from a passive activity . . . . .	<b>17</b>	1,881
<b>18</b>	Carryforward of the rehabilitation credit that originated after 2007 and the energy credit that originated in a tax year that began after October 3, 2008 (see instructions) . . . . .	<b>18</b>	1,939
<b>19</b>	Carryback of rehabilitation and energy credits from 2011 . . . . .	<b>19</b>	
<b>20</b>	Add lines 16 through 19. Report this amount on Form 3800, line 29a . . . . .	<b>20</b>	23,276

**Part III Rehabilitation Credit and Energy Credit** (continued)

Combined heat and power system property (see instructions): <b>Caution.</b> You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
<b>l</b>	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . \$ _____ × 10% (.10)	<b>12l</b>	
<b>m</b>	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less . . . . .	<b>12m</b>	
<b>n</b>	Multiply line 12l by line 12m . . . . .	<b>12n</b>	237
Qualified small wind energy property (see instructions):			
<b>o</b>	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . . \$ _____ × 30% (.30)	<b>12o</b>	
<b>p</b>	Enter the smaller of line 12o or \$4,000 . . . . .	<b>12p</b>	0
<b>q</b>	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . . . \$ _____ × 30% (.30)	<b>12q</b>	
Geothermal heat pump systems (see instructions):			
<b>r</b>	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . \$ _____ × 10% (.10)	<b>12r</b>	2,387
Qualified investment credit facility property (see instructions):			
<b>s</b>	Basis of property placed in service during the tax year . . . \$ _____ × 30% (.30)	<b>12s</b>	570
<b>13</b>	Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .	<b>13</b>	115
<b>14</b>	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13 . . . . .	<b>14</b>	270,860
<b>15</b>	Rehabilitation and energy credits included on line 14 from passive activities . . . . .	<b>15</b>	33,426
<b>16</b>	Subtract line 15 from line 14 . . . . .	<b>16</b>	237,434
<b>17</b>	Rehabilitation and energy credits allowed for 2010 from a passive activity . . . . .	<b>17</b>	17,979
<b>18</b>	Carryforward of the rehabilitation credit that originated after 2007 and the energy credit that originated in a tax year that began after October 3, 2008 (see instructions) . . . . .	<b>18</b>	85,166
<b>19</b>	Carryback of rehabilitation and energy credits from 2011 . . . . .	<b>19</b>	
<b>20</b>	Add lines 16 through 19. Report this amount on Form 3800, line 29a . . . . .	<b>20</b>	340,579

Form **3800**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**General Business Credit**

- See separate instructions.  
► Attach to your tax return.

OMB No. 1545-0895

**2010**  
Attachment  
Sequence No. **22**

Identifying number

Total Forms Filed = 646,978

**Part I Current Year Credit**

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

<b>1a</b>	Investment credit (Form 3468, Part II only) (attach Form 3468)	<b>1a</b>	2,292	
<b>b</b>	Reserved for future use	<b>1b</b>		
<b>c</b>	Credit for increasing research activities	<b>1c</b>	69,088	
<b>d</b>	Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: _____)	<b>1d</b>	51,769	
<b>e</b>	Disabled access credit (Form 8826) (do not enter more than \$5,000)	<b>1e</b>	9,149	
<b>f</b>	Renewable electricity production credit (Form 8835) (see instructions)	<b>1f</b>	3,395	
<b>g</b>	Indian employment credit	<b>1g</b>	7,676	
<b>h</b>	Orphan drug credit (Form 8820)	<b>1h</b>	416	
<b>i</b>	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: _____)	<b>1i</b>	984	
<b>j</b>	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	<b>1j</b>	4,901	
<b>k</b>	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: _____)	<b>1k</b>	13,524	
<b>l</b>	Biodiesel and renewable diesel fuels credit (attach Form 8864)	<b>1l</b>	6,449	
<b>m</b>	Low sulfur diesel fuel production credit (Form 8896)	<b>1m</b>	74	
<b>n</b>	Distilled spirits credit (Form 8906)	<b>1n</b>	269	
<b>o</b>	Nonconventional source fuel credit (Form 8907)	<b>1o</b>	7,307	
<b>p</b>	Energy efficient home credit	<b>1p</b>	13,709	
<b>q</b>	Energy efficient appliance credit (Form 8909)	<b>1q</b>	7,253	
<b>r</b>	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: _____)	<b>1r</b>	6,063	
<b>s</b>	Alternative fuel vehicle refueling property credit (Form 8911)	<b>1s</b>	756	
<b>t</b>	Employer housing credit	<b>1t</b>	360	
<b>u</b>	Mine rescue team training credit	<b>1u</b>	*	
<b>v</b>	Agricultural chemicals security credit (Form 8931) (do not enter more than \$2 million)	<b>1v</b>	206	
<b>w</b>	Credit for employer differential wage payments	<b>1w</b>	259	
<b>x</b>	Carbon dioxide sequestration credit (Form 8933)	<b>1x</b>	0	
<b>y</b>	Qualified plug-in electric drive motor vehicle credit (Form 8936)	<b>1y</b>	77	
<b>z</b>	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	<b>1z</b>	45	
<b>aa</b>	New hire retention credit (Form 5884-B)	<b>1aa</b>	*	
<b>bb</b>	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1bb</b>	2,544	
<b>2</b>	Add lines 1a through 1bb	<b>2</b>	201,151	
<b>3</b>	Passive activity credits included on line 2 (see instructions)	<b>3</b>	86,664	
<b>4</b>	Subtract line 3 from line 2	<b>4</b>	118,154	
<b>5</b>	Passive activity credits allowed for 2010 (see instructions)	<b>5</b>	59,765	
<b>6</b>	Carryforward of general business credit to 2010. See instructions for the schedule to attach	<b>6</b>	228,503	
<b>7</b>	Carryback of general business credit from 2011 (see instructions)	<b>7</b>		
<b>8</b>	Add lines 4 through 7. Subtract from that sum any eligible small business credits and enter the result (see instructions)	<b>8</b>	307,672	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2010)

\*Entry for this line is greater than zero, but too small to report

Form **3800**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**General Business Credit**

- See separate instructions.  
► Attach to your tax return.

OMB No. 1545-0895

**2010**  
Attachment  
Sequence No. **22**

Total Forms Filed = 646,978

Identifying number

**Part I Current Year Credit**

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

<b>1a</b>	Investment credit (Form 3468, Part II only) (attach Form 3468) . . . . .	<b>1a</b>	8,693	
<b>b</b>	Reserved for future use . . . . .	<b>1b</b>		
<b>c</b>	Credit for increasing research activities . . . . .	<b>1c</b>	586,775	
<b>d</b>	Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: _____) . . . . .	<b>1d</b>	107,845	
<b>e</b>	Disabled access credit (Form 8826) (do not enter more than \$5,000) . . . . .	<b>1e</b>	23,275	
<b>f</b>	Renewable electricity production credit (Form 8835) (see instructions) . . . . .	<b>1f</b>	13,221	
<b>g</b>	Indian employment credit . . . . .	<b>1g</b>	41,604	
<b>h</b>	Orphan drug credit (Form 8820) . . . . .	<b>1h</b>	2,518	
<b>i</b>	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: _____) . . . . .	<b>1i</b>	7,977	
<b>j</b>	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500) . . . . .	<b>1j</b>	1,485	
<b>k</b>	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: _____) . . . . .	<b>1k</b>	4,908	
<b>l</b>	Biodiesel and renewable diesel fuels credit (attach Form 8864) . . . . .	<b>1l</b>	4,458	
<b>m</b>	Low sulfur diesel fuel production credit (Form 8896) . . . . .	<b>1m</b>	537	
<b>n</b>	Distilled spirits credit (Form 8906) . . . . .	<b>1n</b>	8,774	
<b>o</b>	Nonconventional source fuel credit (Form 8907) . . . . .	<b>1o</b>	4,955	
<b>p</b>	Energy efficient home credit . . . . .	<b>1p</b>	68,326	
<b>q</b>	Energy efficient appliance credit (Form 8909) . . . . .	<b>1q</b>	3,614	
<b>r</b>	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: _____) . . . . .	<b>1r</b>	29,827	
<b>s</b>	Alternative fuel vehicle refueling property credit (Form 8911) . . . . .	<b>1s</b>	3,833	
<b>t</b>	Employer housing credit . . . . .	<b>1t</b>	24	
<b>u</b>	Mine rescue team training credit . . . . .	<b>1u</b>	*	
<b>v</b>	Agricultural chemicals security credit (Form 8931) (do not enter more than \$2 million) . . . . .	<b>1v</b>	854	
<b>w</b>	Credit for employer differential wage payments . . . . .	<b>1w</b>	169	
<b>x</b>	Carbon dioxide sequestration credit (Form 8933) . . . . .	<b>1x</b>	0	
<b>y</b>	Qualified plug-in electric drive motor vehicle credit (Form 8936) . . . . .	<b>1y</b>	2,193	
<b>z</b>	Qualified plug-in electric vehicle credit (Form 8834, Part I only) . . . . .	<b>1z</b>	648	
<b>aa</b>	New hire retention credit (Form 5884-B) . . . . .	<b>1aa</b>	*	
<b>bb</b>	General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) . . . . .	<b>1bb</b>	20,564	
<b>2</b>	Add lines 1a through 1bb . . . . .	<b>2</b>	947,129	
<b>3</b>	Passive activity credits included on line 2 (see instructions) . . . . .	<b>3</b>	150,304	
<b>4</b>	Subtract line 3 from line 2 . . . . .	<b>4</b>	796,825	
<b>5</b>	Passive activity credits allowed for 2010 (see instructions) . . . . .	<b>5</b>	173,333	
<b>6</b>	Carryforward of general business credit to 2010. See instructions for the schedule to attach . . . . .	<b>6</b>	4,337,329	
<b>7</b>	Carryback of general business credit from 2011 (see instructions) . . . . .	<b>7</b>		
<b>8</b>	Add lines 4 through 7. Subtract from that sum any eligible small business credits and enter the result (see instructions) . . . . .	<b>8</b>	4,917,780	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2010)

\*Entry for this line is greater than zero, but too small to report



**Part II Allowable Credit**

<b>9</b>	Regular tax before credits:			
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 42 .</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return . . . . .</li> <li>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 . . . . .</li> </ul>			
<b>9</b>				
<b>10</b>	Alternative minimum tax:			
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 35 . . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . . .</li> </ul>			
<b>10</b>			205,225	
<b>11</b>	Add lines 9 and 10 . . . . .			
<b>11</b>				
<b>12a</b>	Foreign tax credit . . . . .	<b>12a</b>		
<b>b</b>	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>12b</b>	170,303	
<b>c</b>	Add lines 12a and 12b . . . . .	<b>12c</b>	345,826	
<b>13</b>	<b>Net income tax.</b> Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a	<b>13</b>	570,315	
<b>14</b>	<b>Net regular tax.</b> Subtract line 12c from line 9. If zero or less, enter -0-	<b>14</b>	565,844	
<b>15</b>	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) . . . . .	<b>15</b>	281,887	
<b>16</b>	Tentative minimum tax. If line 8 is zero and line 24 would be zero, skip lines 16 through 25 and go to line 26. Otherwise, see instructions . . . . .	<b>16</b>	442,568	
<b>17</b>	Enter the greater of line 15 or line 16 . . . . .	<b>17</b>	450,742	
<b>18a</b>	Subtract line 17 from line 13. If zero or less, enter -0-	<b>18a</b>		
<b>b</b>	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions) . . . . .	<b>18b</b>		
<b>c</b>	Add lines 18a and 18b . . . . .	<b>18c</b>	352,950	
<b>19a</b>	Enter the <b>smaller</b> of line 8 or line 18c . . . . .	<b>19a</b>		
	<b>C corporations:</b> See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.			
<b>b</b>	Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c (see instructions) . . . . .	<b>19b</b>	138,502	
<b>c</b>	Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return) . . . . .	<b>19c</b>		

**Part II Allowable Credit**

<b>9</b>	Regular tax before credits:			
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 42 .</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return . . . . .</li> <li>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 . . . . .</li> </ul>			
<b>10</b>	Alternative minimum tax:			
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 35 . . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . . .</li> </ul>		3,799,004	
<b>11</b>	Add lines 9 and 10 . . . . .			
<b>12a</b>	Foreign tax credit . . . . .	<b>12a</b>		
<b>b</b>	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>12b</b>	282,776	
<b>c</b>	Add lines 12a and 12b . . . . .	<b>12c</b>	2,929,272	
<b>13</b>	<b>Net income tax.</b> Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a	<b>13</b>	81,539,753	
<b>14</b>	<b>Net regular tax.</b> Subtract line 12c from line 9. If zero or less, enter -0-	<b>14</b>	77,743,721	
<b>15</b>	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) . . . . .	<b>15</b>	17,029,165	
<b>16</b>	Tentative minimum tax. If line 8 is zero and line 24 would be zero, skip lines 16 through 25 and go to line 26. Otherwise, see instructions . . . . .	<b>16</b>	73,834,363	
<b>17</b>	Enter the greater of line 15 or line 16 . . . . .	<b>17</b>	74,317,791	
<b>18a</b>	Subtract line 17 from line 13. If zero or less, enter -0- . . . . .	<b>18a</b>		
<b>b</b>	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions) . . . . .	<b>18b</b>		
<b>c</b>	Add lines 18a and 18b . . . . .	<b>18c</b>	7,308,288	
<b>19a</b>	Enter the <b>smaller</b> of line 8 or line 18c . . . . .	<b>19a</b>		
	<b>C corporations:</b> See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.			
<b>b</b>	Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c (see instructions) . . . . .	<b>19b</b>	538,452	
<b>c</b>	Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return) . . . . .	<b>19c</b>		

**Part II Allowable Credit (Continued)****Note.** If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

<b>20</b>	Multiply line 16 by 75% (see instructions)	<b>20</b>	42,081
<b>21</b>	Enter the greater of line 15 or line 20	<b>21</b>	42,313
<b>22</b>	Subtract line 21 from line 13. If zero or less, enter -0-	<b>22</b>	43,874
<b>23</b>	Subtract line 19b from line 22. If zero or less, enter -0-	<b>23</b>	43,843
<b>24</b>	Enter the amount from Form 8844, line 10 or line 12, excluding any portion of the credit that is an eligible small business credit (see instructions)	<b>24</b>	28,445
<b>25</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24	<b>25</b>	24,679
<b>26</b>	Subtract line 15 from line 13. If zero or less, enter -0-	<b>26</b>	570,306
<b>27</b>	If you skipped lines 16 through 25, enter -0-. Otherwise, add lines 19b and 25	<b>27</b>	158,239
<b>28</b>	Subtract line 27 from line 26. If zero or less, enter -0-	<b>28</b>	546,127
<b>29a</b>	Enter the investment credit from Form 3468, Part III, line 20 (attach Form 3468)	<b>29a</b>	23,276
<b>b</b>	Enter the work opportunity credit from Form 5884, line 10 or line 12	<b>29b</b>	35,260
<b>c</b>	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17	<b>29c</b>	18,207
<b>d</b>	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	<b>29d</b>	10,991
<b>e</b>	Enter the applicable part of the amount of the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	<b>29e</b>	904
<b>f</b>	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	<b>29f</b>	73,679
<b>g</b>	Enter the qualified railroad track maintenance credit from Form 8900, line 12	<b>29g</b>	89
<b>h</b>	Enter the credit for small employer health insurance premiums from Form 8941, line 21 or line 23 (tax-exempt entities, other than farmers' cooperatives, do not complete this line—see instructions) (enter EIN if claiming this credit from a pass-through entity: _____)	<b>29h</b>	175,527
<b>30</b>	Add lines 29a through 29h and increase that sum by any eligible small business credits and enter the result (see instructions)	<b>30</b>	385,585
<b>31</b>	Enter the <b>smaller</b> of line 28 or line 30	<b>31</b>	339,279
<b>32</b>	<b>Credit allowed for the current year.</b> Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 53 or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b	<b>32</b>	462,320

**Part II Allowable Credit (Continued)****Note.** If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

<b>20</b>	Multiply line 16 by 75% (see instructions)	<b>20</b>	17,051,850
<b>21</b>	Enter the greater of line 15 or line 20	<b>21</b>	17,086,126
<b>22</b>	Subtract line 21 from line 13. If zero or less, enter -0-	<b>22</b>	7,458,866
<b>23</b>	Subtract line 19b from line 22. If zero or less, enter -0-	<b>23</b>	7,368,210
<b>24</b>	Enter the amount from Form 8844, line 10 or line 12, excluding any portion of the credit that is an eligible small business credit (see instructions)	<b>24</b>	155,942
<b>25</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24	<b>25</b>	61,695
<b>26</b>	Subtract line 15 from line 13. If zero or less, enter -0-	<b>26</b>	64,502,863
<b>27</b>	If you skipped lines 16 through 25, enter -0-. Otherwise, add lines 19b and 25	<b>27</b>	600,143
<b>28</b>	Subtract line 27 from line 26. If zero or less, enter -0-	<b>28</b>	63,902,720
<b>29a</b>	Enter the investment credit from Form 3468, Part III, line 20 (attach Form 3468)	<b>29a</b>	340,579
<b>b</b>	Enter the work opportunity credit from Form 5884, line 10 or line 12	<b>29b</b>	418,666
<b>c</b>	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17	<b>29c</b>	84,518
<b>d</b>	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	<b>29d</b>	78,519
<b>e</b>	Enter the applicable part of the amount of the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	<b>29e</b>	32,840
<b>f</b>	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	<b>29f</b>	696,031
<b>g</b>	Enter the qualified railroad track maintenance credit from Form 8900, line 12	<b>29g</b>	49,808
<b>h</b>	Enter the credit for small employer health insurance premiums from Form 8941, line 21 or line 23 (tax-exempt entities, other than farmers' cooperatives, do not complete this line—see instructions) (enter EIN if claiming this credit from a pass-through entity: _____)	<b>29h</b>	362,134
<b>30</b>	Add lines 29a through 29h and increase that sum by any eligible small business credits and enter the result (see instructions)	<b>30</b>	2,471,614
<b>31</b>	Enter the <b>smaller</b> of line 28 or line 30	<b>31</b>	1,568,058
<b>32</b>	<b>Credit allowed for the current year.</b> Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 53 or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b	<b>32</b>	2,168,205

Form **3903**

NUMBER OF RETURNS FILED FOR SELECTED LINES

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)**Moving Expenses**

► Attach to Form 1040 or Form 1040NR.

**2010**  
Attachment  
Sequence No. **62**

Name(s) shown on return

Your social security number

**Total Forms Filed = 1,051,112****Before you begin:**

- ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
- ✓ See **Members of the Armed Forces** in the instructions, if applicable.

<b>1</b>	Transportation and storage of household goods and personal effects (see instructions) . . . . .	<b>1</b>	908,285	
<b>2</b>	Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals . . . . .	<b>2</b>	790,157	
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	1,023,383	
<b>4</b>	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is <b>not</b> included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code <b>P</b> . . . . .	<b>4</b>	151,910	
<b>5</b>	Is line 3 <b>more than</b> line 4?  <input type="checkbox"/> <b>No.</b> You <b>cannot</b> deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.  <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your <b>moving expense deduction</b> . . . . .	<b>5</b>	988,926	

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 12490K

Form **3903** (2010)

Form **3903**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)**Moving Expenses**

► Attach to Form 1040 or Form 1040NR.

**2010**  
Attachment  
Sequence No. **62**

Name(s) shown on return

**Total Forms Filed = 1,051,112****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.
- ✓ See **Members of the Armed Forces** in the instructions, if applicable.

<b>1</b>	Transportation and storage of household goods and personal effects (see instructions) . . . .	<b>1</b>	2,117,942	
<b>2</b>	Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals . . . . .	<b>2</b>	763,489	
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	2,881,432	
<b>4</b>	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is <b>not</b> included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code <b>P</b> . . . . .	<b>4</b>	286,447	
<b>5</b>	Is line 3 <b>more than</b> line 4?  <input type="checkbox"/> <b>No.</b> You <b>cannot</b> deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.  <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your <b>moving expense deduction</b> . . . . .	<b>5</b>	2,638,827	

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 12490K

Form **3903** (2010)



Form **4136**Department of the Treasury  
Internal Revenue Service (99)

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**Credit for Federal Tax Paid on Fuels**

► See the separate instructions.

► Attach this form to your income tax return.

OMB No. 1545-0162

**2010**Attachment  
Sequence No. **23**

Name (as shown on your income tax return)

Data on this form reflects only form 1040 filers, not business or fiduciary filers

Taxpayer identification number

Total Forms Filed = 354,848

**Caution.** Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

**1 Nontaxable Use of Gasoline**

Note. CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use			\$ 325,491	362
b	Use on a farm for farming purposes				
c	Other nontaxable use (see <b>Caution</b> above line 1)				
d	Exported			*	411

**2 Nontaxable Use of Aviation Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)			\$ 740	354
b	Other nontaxable use (see <b>Caution</b> above line 1)			235	324
c	Exported			*	412
d	LUST tax on aviation fuels used in foreign trade			0	433

\*See instructions for possible rate changes.

**3 Nontaxable Use of Undyed Diesel Fuel**

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 an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use			\$ 51,134	360
b	Use on a farm for farming purposes				
c	Use in trains				
d	Use in certain intercity and local buses (see <b>Caution</b> above line 1)			*	353
e	Exported			*	350
				*	413

**4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)**

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 an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$.244			\$ 9,117	346
b	Use on a farm for farming purposes				
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)				
d	Exported			*	347
e	Nontaxable use taxed at \$.044			0	414
f	Nontaxable use taxed at \$.219			*	377
				*	369

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2010)

\*Entry for this line is greater than zero, but too small to report

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **4136****Credit for Federal Tax Paid on Fuels**

OMB No. 1545-0162

Department of the Treasury  
Internal Revenue Service (99)

► See the separate instructions.

► Attach this form to your income tax return.

**2010**Attachment  
Sequence No. **23**

Name (as shown on your income tax return)

Taxpayer identification number

Data on this form reflects only form 1040 filers, not business or fiduciary filers

Total Forms Filed = 354,848

**Caution.** Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

**1 Nontaxable Use of Gasoline** **Note.** CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use			\$ 133,685	362
b	Use on a farm for farming purposes				
c	Other nontaxable use (see <b>Caution</b> above line 1)				
d	Exported			*	411

**2 Nontaxable Use of Aviation Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)			\$ 523	354
b	Other nontaxable use (see <b>Caution</b> above line 1)			365	324
c	Exported			*	412
d	LUST tax on aviation fuels used in foreign trade			0	433

\*See instructions for possible rate changes.

**3 Nontaxable Use of Undyed Diesel Fuel**

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 an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use			\$ 18,224	360
b	Use on a farm for farming purposes				
c	Use in trains				
d	Use in certain intercity and local buses (see <b>Caution</b> above line 1)			*	353
e	Exported			*	350
				*	413

**4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)**

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 an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$.244			\$ 2,859	346
b	Use on a farm for farming purposes				
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)				
d	Exported			*	347
e	Nontaxable use taxed at \$.044			0	414
f	Nontaxable use taxed at \$.219			*	377
				*	369

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2010)

\*Entry for this line is greater than zero, but too small to report

**5 Kerosene Used in Aviation** (see **Caution** above line 1)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244			\$ 55	417
<b>b</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219*			32	355
<b>c</b>	Nontaxable use (other than use by state or local government) taxed at \$.244			9,117	346
<b>d</b>	Nontaxable use (other than use by state or local government) taxed at \$.219*			*	369
<b>e</b>	LUST tax on aviation fuels used in foreign trade			0	433

\*See instructions for possible rate changes.

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

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. 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 an explanation and check here . . . . ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government			\$ 51,134	360
<b>b</b> Use in certain intercity and local buses			*	350

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)****Registration No.** ►

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. 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 an explanation and check here . . . . ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government			\$ 9,117	346
<b>b</b> Sales from a blocked pump				
<b>c</b> Use in certain intercity and local buses			*	347

**8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation****Registration No.** ►

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use in commercial aviation (other than foreign trade) taxed at \$.219*			\$ 32	355
<b>b</b>	Use in commercial aviation (other than foreign trade) taxed at \$.244			55	417
<b>c</b>	Nonexempt use in noncommercial aviation			*	418
<b>d</b>	Other nontaxable uses taxed at \$.244			9,117	346
<b>e</b>	Other nontaxable uses taxed at \$.219*			*	369
<b>f</b>	LUST tax on aviation fuels used in foreign trade			0	433

\*See instructions for possible rate changes.

\*Entry for this line is greater than zero, but too small to report

**5 Kerosene Used in Aviation** (see **Caution** above line 1)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244			\$ 204	417
<b>b</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219*			101	355
<b>c</b>	Nontaxable use (other than use by state or local government) taxed at \$.244			2,859	346
<b>d</b>	Nontaxable use (other than use by state or local government) taxed at \$.219*			*	369
<b>e</b>	LUST tax on aviation fuels used in foreign trade			0	433

\*See instructions for possible rate changes.

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

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. 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 an explanation and check here . . . . ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government			\$ 18,224	360
<b>b</b> Use in certain intercity and local buses			*	350

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)****Registration No. ►**

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. 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 an explanation and check here . . . . ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government			\$ 2,859	346
<b>b</b> Sales from a blocked pump				
<b>c</b> Use in certain intercity and local buses			*	347

**8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation****Registration No. ►**

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use in commercial aviation (other than foreign trade) taxed at \$.219*			\$ 101	355
<b>b</b>	Use in commercial aviation (other than foreign trade) taxed at \$.244			204	417
<b>c</b>	Nonexempt use in noncommercial aviation			*	418
<b>d</b>	Other nontaxable uses taxed at \$.244			2,859	346
<b>e</b>	Other nontaxable uses taxed at \$.219*			*	369
<b>f</b>	LUST tax on aviation fuels used in foreign trade			0	433

\*See instructions for possible rate changes.

\*Entry for this line is greater than zero, but too small to report

**9 Alcohol Fuel Mixture Credit****Registration No. ►**

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
<b>a</b> Alcohol fuel mixtures containing ethanol			\$ *	393
<b>b</b> Alcohol fuel mixtures containing alcohol (other than ethanol)			0	394

**10 Biodiesel or Renewable Diesel Mixture Credit****Registration No. ►**

**Biodiesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
<b>a</b> Biodiesel (other than agri-biodiesel) mixtures			\$ *	388
<b>b</b> Agri-biodiesel mixtures			0	390
<b>c</b> Renewable diesel mixtures			0	307

**11 Nontaxable Use of Alternative Fuel**

**Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
<b>a</b> Liquefied petroleum gas (LPG)				\$ 292	419
<b>b</b> "P Series" fuels				*	420
<b>c</b> Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*	421
<b>d</b> Liquefied hydrogen				*	422
<b>e</b> Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process				0	423
<b>f</b> Liquid fuel derived from biomass				0	424
<b>g</b> Liquefied natural gas (LNG)				*	425
<b>h</b> Liquefied gas derived from biomass				0	435

**12 Alternative Fuel Credit and Alternative Fuel Mixture Credit****Registration No. ►**

	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
<b>a</b> Liquefied petroleum gas (LPG)			\$ 1,540	426
<b>b</b> "P Series" fuels			*	427
<b>c</b> Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*	428
<b>d</b> Liquefied hydrogen			0	429
<b>e</b> Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process			0	430
<b>f</b> Liquid fuel derived from biomass			0	431
<b>g</b> Liquefied natural gas (LNG)			0	432
<b>h</b> Liquefied gas derived from biomass			0	436
<b>i</b> Compressed gas derived from biomass (GGE = 121 cu. ft.)			0	437

\*Entry for this line is greater than zero, but too small to report

**9 Alcohol Fuel Mixture Credit****Registration No. ►**

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
<b>a</b> Alcohol fuel mixtures containing ethanol			\$ *	393
<b>b</b> Alcohol fuel mixtures containing alcohol (other than ethanol)			0	394

**10 Biodiesel or Renewable Diesel Mixture Credit****Registration No. ►**

**Biodiesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
<b>a</b> Biodiesel (other than agri-biodiesel) mixtures			\$ *	388
<b>b</b> Agri-biodiesel mixtures			0	390
<b>c</b> Renewable diesel mixtures			0	307

**11 Nontaxable Use of Alternative Fuel**

**Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
<b>a</b> Liquefied petroleum gas (LPG)				\$ 277	419
<b>b</b> "P Series" fuels				*	420
<b>c</b> Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*	421
<b>d</b> Liquefied hydrogen				*	422
<b>e</b> Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process				0	423
<b>f</b> Liquid fuel derived from biomass				0	424
<b>g</b> Liquefied natural gas (LNG)				*	425
<b>h</b> Liquefied gas derived from biomass				0	435

**12 Alternative Fuel Credit and Alternative Fuel Mixture Credit****Registration No. ►**

	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
<b>a</b> Liquefied petroleum gas (LPG)			\$ 1,779	426
<b>b</b> "P Series" fuels			*	427
<b>c</b> Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*	428
<b>d</b> Liquefied hydrogen			0	429
<b>e</b> Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process			0	430
<b>f</b> Liquid fuel derived from biomass			0	431
<b>g</b> Liquefied natural gas (LNG)			0	432
<b>h</b> Liquefied gas derived from biomass			0	436
<b>i</b> Compressed gas derived from biomass (GGE = 121 cu. ft.)			0	437

\*Entry for this line is greater than zero, but too small to report



**13 Registered Credit Card Issuers****Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government			\$ 51,134	360
<b>b</b> Kerosene sold for the exclusive use of a state or local government			9,117	346
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219*			*	369

\*See instructions for possible rate changes.

**14 Nontaxable Use of a Diesel-Water Fuel Emulsion****Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use				\$ 0	309
<b>b</b> Exported				0	306

**15 Diesel-Water Fuel Emulsion Blending****Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit			\$ 0	310

**16 Exported Dyed Fuels and Exported Gasoline Blendstocks**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001			\$ 0	415
<b>b</b> Exported dyed kerosene			0	416

**17 Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►

**17** \$ 354,848Form **4136** (2010)

\*Entry for this line is greater than zero, but too small to report

**13 Registered Credit Card Issuers****Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government			\$ 18,224	360
<b>b</b> Kerosene sold for the exclusive use of a state or local government			2,859	346
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219*			*	369

\*See instructions for possible rate changes.

**14 Nontaxable Use of a Diesel-Water Fuel Emulsion****Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use				\$ 0	309
<b>b</b> Exported				0	306

**15 Diesel-Water Fuel Emulsion Blending****Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit			\$ 0	310

**16 Exported Dyed Fuels and Exported Gasoline Blendstocks**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001			\$ 0	415
<b>b</b> Exported dyed kerosene			0	416

**17 Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►

**17** \$ 158,669Form **4136** (2010)

\*Entry for this line is greater than zero, but too small to report

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4562****Depreciation and Amortization**  
**(Including Information on Listed Property)**

OMB No. 1545-0172

**2010**  
Attachment  
Sequence No. **67**Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Total Forms Filed = 11,602,772

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	2,801,705
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
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 instructions	5	4,621,813
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	273,966
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	4,201,864
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	4,201,849
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	193,725
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	4,438,663
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	4,166,729
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12 ▶	13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	1,620,630
15	Property subject to section 168(f)(1) election	15	1,581
16	Other depreciation (including ACRS)	16	943,520

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	5,798,871
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> Boxes checked = 5,993 ▶ <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System**

(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
19a 3-year property		140,758				140,213
b 5-year property		1,533,333				1,532,934
c 7-year property		1,220,805				1,219,783
d 10-year property		147,852				146,888
e 15-year property		298,696				298,695
f 20-year property		62,690				62,690
g 25-year property		6,264				6,263
h Residential rental property		1,180,806				1,180,606
undetermined type		1,502				1,502
i Nonresidential real property		547,431				546,244
Total GDS cost		4,058,556				4,055,004

**Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System**

20a Class life		25,897				25,897
b 12-year		250				250
c 40-year		6,503				6,503

**Part IV Summary** (See instructions.)

Total ADS Cost = 32,101

Total ADS Deduction = 32,101

21	Listed property. Enter amount from line 28	21	2,434,646
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	11,354,889
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	*

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2010)

\*Entry for this line is greater than zero, but too small to report

Form **4562**Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization**  
**(Including Information on Listed Property)**

OMB No. 1545-0172

**2010**  
Attachment  
Sequence No. **67**

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Total Forms Filed = 11,602,772

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	40,028,597
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
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 instructions	5	2,259,812,448
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	1,553,960
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	50,282,177
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	50,255,457
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	2,021,297
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	696,096,750
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	49,624,371
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12 ▶	13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	9,949,532
15	Property subject to section 168(f)(1) election	15	16,413
16	Other depreciation (including ACRS)	16	4,550,270

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	41,990,509
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System**

(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
19a 3-year property		1,445,883				410,151
b 5-year property		12,039,152				1,879,418
c 7-year property		14,270,791				1,501,983
d 10-year property		1,839,885				124,810
e 15-year property		4,189,157				169,442
f 20-year property		1,577,394				47,426
g 25-year property		153,682				3,744
h Residential rental property		149,612,035				3,349,026
undetermined type		6,837				6,373
i Nonresidential real property		38,440,026				610,453
Total GDS cost		223,574,842				8,102,827

**Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System**

20a Class life		651,482				41,297
b 12-year		90,419				2,687
c 40-year		1,385,971				19,304

**Part IV Summary** (See instructions.)

Total ADS Cost = 2,127,872

Total ADS Deduction = 63,288

21	Listed property. Enter amount from line 28	21	6,223,393
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	120,520,604
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	*

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2010)

\*Entry for this line is greater than zero, but too small to report

**Part V Listed Property** (Include automobiles, certain other vehicles, 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** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

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

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							<b>25</b>	222,000
<b>26</b> Property used more than 50% in a qualified business use:								
		%		1,960,996			1,878,649	
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%		632,534		S/L -	598,437	
		%		total 26e + 27e		S/L -		
		%		2,464,370		S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							<b>28</b>	2,434,646
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							<b>29</b>	273,966

**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	
<b>30</b> Total business/investment miles driven during the year ( <b>do not</b> include commuting miles) .												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> 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 instructions).

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .	Yes	No
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> 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? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 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
<b>42</b> Amortization of costs that begins during your 2010 tax year (see instructions):					
		271,705			
<b>43</b> Amortization of costs that began before your 2010 tax year . . . . .				<b>43</b>	666,965
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .				<b>44</b>	860,742

**Part V Listed Property** (Include automobiles, certain other vehicles, 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** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

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

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						<b>25</b>	1,526,001	
<b>26</b> Property used more than 50% in a qualified business use:								
		%		39,705,618			4,367,984	
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%		3,605,946		S/L -	329,408	
		%		total 26e + 27e		S/L -		
		%		43,311,563		S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						<b>28</b>	6,223,393	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .							<b>29</b>	1,553,960

**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	
<b>30</b> Total business/investment miles driven during the year ( <b>do not</b> include commuting miles) .												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> 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 instructions).

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .	Yes	No
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> 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? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .		
<b>Note:</b> If your answer to 37, 38, 39, 40, or 41 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
<b>42</b> Amortization of costs that begins during your 2010 tax year (see instructions):					
		3,847,288			
<b>43</b> Amortization of costs that began before your 2010 tax year . . . . .				<b>43</b>	1,594,348
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .				<b>44</b>	1,891,102



## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4684**Department of the Treasury  
Internal Revenue Service**Casualties and Thefts**

▶ See separate instructions.

▶ Attach to your tax return.

▶ Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

**2010**  
Attachment  
Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 310,319

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). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A** \_\_\_\_\_Property **B** \_\_\_\_\_Property **C** \_\_\_\_\_Property **D** \_\_\_\_\_**Properties**

		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
2 Cost or other basis of each property . . . . .	<b>2</b>				
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . .	<b>3</b>				
<b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.					
4 Gain from casualty or theft. If line 3 is <b>more</b> 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 . . . . .	<b>4</b>				
5 Fair market value <b>before</b> casualty or theft . . . . .	<b>5</b>				
6 Fair market value <b>after</b> casualty or theft . . . . .	<b>6</b>				
7 Subtract line 6 from line 5 . . . . .	<b>7</b>				
8 Enter the <b>smaller</b> of line 2 or line 7 . . . . .	<b>8</b>				
9 Subtract line 3 from line 8. If zero or less, enter -0- . . . . .	<b>9</b>				
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .	<b>10</b>				
11 Enter the <b>smaller</b> of line 10 or \$100 . . . . .	<b>11</b>				
12 Subtract line 11 from line 10 . . . . .	<b>12</b>				
<b>Caution:</b> Use only one Form 4684 for lines 13 through 21.					
13 Add the amounts on line 12 of all Forms 4684 . . . . .	<b>13</b>				244,137
14 Add the amounts on line 4 of all Forms 4684. . . . .	<b>14</b>				2,384
15 • If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section (see instructions). • If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16. • If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.	<b>15</b>				*
16 If line 14 is <b>less</b> than line 13, enter the difference . . . . .	<b>16</b>				248,749
17 Does the amount on line 12 include a loss from a disaster declared a federal disaster in tax years beginning after 2007 that occurred before 2010? <input type="checkbox"/> <b>Yes.</b> Enter the amount from line 3 of the Worksheet for Line 17, in the instructions. If you are filing Schedule A (Form 1040), go to line 18. Otherwise, enter this amount on Schedule L (Form 1040A or 1040). Do not complete the rest of Section A. Form 1040NR filers, see instructions. <input type="checkbox"/> <b>No.</b> Enter -0- and go to line 18 . . . . .	<b>17</b>				11,203
18 Subtract line 17 from line 16 . . . . .	<b>18</b>				232,935
19 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions . . . . .	<b>19</b>				236,414
20 Subtract line 19 from line 18. If zero or less, enter -0- . . . . .	<b>20</b>				93,848
21 Add lines 17 and 20. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 8. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .	<b>21</b>				103,002

For Paperwork Reduction Act Notice, see page 5 of the instructions.

Cat. No. 129970

Form **4684** (2010)

\*Entry for this line is greater than zero, but too small to report

Form **4684**Department of the Treasury  
Internal Revenue Service**Casualties and Thefts**

- See separate instructions.  
► Attach to your tax return.  
► Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

**2010**  
Attachment  
Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 310,319

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). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A** \_\_\_\_\_  
 Property **B** \_\_\_\_\_  
 Property **C** \_\_\_\_\_  
 Property **D** \_\_\_\_\_

**Properties**

		A	B	C	D
2 Cost or other basis of each property . . . . .	<b>2</b>				
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . .	<b>3</b>				
<b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.					
4 Gain from casualty or theft. If line 3 is <b>more</b> 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 . . . . .	<b>4</b>				
5 Fair market value <b>before</b> casualty or theft . . . . .	<b>5</b>				
6 Fair market value <b>after</b> casualty or theft . . . . .	<b>6</b>				
7 Subtract line 6 from line 5 . . . . .	<b>7</b>				
8 Enter the <b>smaller</b> of line 2 or line 7 . . . . .	<b>8</b>				
9 Subtract line 3 from line 8. If zero or less, enter -0- . . . . .	<b>9</b>				
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .	<b>10</b>				
11 Enter the <b>smaller</b> of line 10 or \$100 . . . . .	<b>11</b>				
12 Subtract line 11 from line 10 . . . . .	<b>12</b>				
<b>Caution:</b> Use only one Form 4684 for lines 13 through 21.					
13 Add the amounts on line 12 of all Forms 4684 . . . . .	<b>13</b>				3,218,852
14 Add the amounts on line 4 of all Forms 4684. . . . .	<b>14</b>				18,035
15 • If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section (see instructions). • If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16. • If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.	<b>15</b>				*
16 If line 14 is <b>less</b> than line 13, enter the difference . . . . .	<b>16</b>				3,318,972
17 Does the amount on line 12 include a loss from a disaster declared a federal disaster in tax years beginning after 2007 that occurred before 2010? <input type="checkbox"/> <b>Yes.</b> Enter the amount from line 3 of the Worksheet for Line 17, in the instructions. If you are filing Schedule A (Form 1040), go to line 18. Otherwise, enter this amount on Schedule L (Form 1040A or 1040). Do not complete the rest of Section A. Form 1040NR filers, see instructions. <input type="checkbox"/> <b>No.</b> Enter -0- and go to line 18 . . . . .	<b>17</b>				316,621
18 Subtract line 17 from line 16 . . . . .	<b>18</b>				2,884,956
19 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions . . . . .	<b>19</b>				2,327,808
20 Subtract line 19 from line 18. If zero or less, enter -0- . . . . .	<b>20</b>				1,900,949
21 Add lines 17 and 20. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 8. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .	<b>21</b>				2,197,494

**For Paperwork Reduction Act Notice, see page 5 of the instructions.**

Cat. No. 129970

Form **4684** (2010)

\*Entry for this line is greater than zero, but too small to report

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.)**22** Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A \_\_\_\_\_

Property B \_\_\_\_\_

Property C \_\_\_\_\_

Property D \_\_\_\_\_

**Properties**

		A	B	C	D
<b>23</b> Cost or adjusted basis of each property . . . . .	<b>23</b>				
<b>24</b> Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 . . . . .	<b>24</b>				
<b>Note:</b> If line 23 is <b>more</b> than line 24, skip line 25.					
<b>25</b> Gain from casualty or theft. If line 24 is <b>more</b> than line 23, enter the difference here and on line 32 or line 37, column (c), except as provided in the instructions for line 36. Also, skip lines 26 through 30 for that column. See the instructions for line 4 if line 24 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year . . . . .	<b>25</b>				
<b>26</b> Fair market value <b>before</b> casualty or theft . . . . .	<b>26</b>				
<b>27</b> Fair market value <b>after</b> casualty or theft . . . . .	<b>27</b>				
<b>28</b> Subtract line 27 from line 26 . . . . .	<b>28</b>				
<b>29</b> Enter the <b>smaller</b> of line 23 or line 28 . . . . .	<b>29</b>				
<b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 29 the amount from line 23.					
<b>30</b> Subtract line 24 from line 29. If zero or less, enter -0-	<b>30</b>				
<b>31</b> Casualty or theft loss. Add the amounts on line 30. Enter the total here and on line 32 <b>or</b> line 37 (see instructions) . . . . .	<b>31</b>				

**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**

<b>32</b> _____	( )	( )	( )	( )
<b>33</b> Totals. Add the amounts on line 32 . . . . .	<b>33</b>	( )	( )	( )
<b>34</b> Combine line 33, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	<b>34</b>	16,638		
<b>35</b> Enter the amount from line 33, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and trusts, partnerships, and S corporations, see instructions . . . . .	<b>35</b>			

**Casualty or Theft of Property Held More Than One Year**

<b>36</b> Casualty or theft gains from Form 4797, line 32 . . . . .	<b>36</b>	1,820		
<b>37</b> _____	( )	( )	( )	( )
<b>38</b> Total losses. Add amounts on line 37, columns (b)(i) and (b)(ii) . . . . .	<b>38</b>	34,477		
<b>39</b> Total gains. Add lines 36 and 37, column (c) . . . . .	<b>39</b>	6,906		
<b>40</b> Add amounts on line 38, columns (b)(i) and (b)(ii) . . . . .	<b>40</b>	46,802		
<b>41</b> If the loss on line 40 is <b>more</b> than the gain on line 39: <b>a</b> Combine line 38, column (b)(i) and line 39, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	<b>41a</b>	33,328		
<b>b</b> Enter the amount from line 38, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11 . . . . .	<b>41b</b>	11,463		
<b>42</b> If the loss on line 40 is <b>less</b> than or <b>equal</b> to the gain on line 39, combine lines 39 and 40 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 . . . . .	<b>42</b>	6,593		
<b>Note:</b> Partnerships, enter the amount from line 41a, 41b, or line 42 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 41a or 41b on Form 1120S, Schedule K, line 10.				

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.)**22** Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A \_\_\_\_\_

Property B \_\_\_\_\_

Property C \_\_\_\_\_

Property D \_\_\_\_\_

**Properties**

		A	B	C	D
<b>23</b> Cost or adjusted basis of each property . . . . .	<b>23</b>				
<b>24</b> Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 . . . . .	<b>24</b>				
<b>Note:</b> If line 23 is <b>more</b> than line 24, skip line 25.					
<b>25</b> Gain from casualty or theft. If line 24 is <b>more</b> than line 23, enter the difference here and on line 32 or line 37, column (c), except as provided in the instructions for line 36. Also, skip lines 26 through 30 for that column. See the instructions for line 4 if line 24 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year . . . . .	<b>25</b>				
<b>26</b> Fair market value <b>before</b> casualty or theft . . . . .	<b>26</b>				
<b>27</b> Fair market value <b>after</b> casualty or theft . . . . .	<b>27</b>				
<b>28</b> Subtract line 27 from line 26 . . . . .	<b>28</b>				
<b>29</b> Enter the <b>smaller</b> of line 23 or line 28 . . . . .	<b>29</b>				
<b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 29 the amount from line 23.					
<b>30</b> Subtract line 24 from line 29. If zero or less, enter -0-	<b>30</b>				
<b>31</b> Casualty or theft loss. Add the amounts on line 30. Enter the total here and on line 32 <b>or</b> line 37 (see instructions) . . . . .	<b>31</b>				

**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**

<b>32</b> _____	( _____ ) ( _____ )		
<b>33</b> Totals. Add the amounts on line 32 . . . . .	<b>33</b> ( _____ ) ( _____ )		
<b>34</b> Combine line 33, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	<b>34</b>	-227,561	
<b>35</b> Enter the amount from line 33, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and trusts, partnerships, and S corporations, see instructions . . . . .	<b>35</b>		

**Casualty or Theft of Property Held More Than One Year**

<b>36</b> Casualty or theft gains from Form 4797, line 32 . . . . .	<b>36</b>	24,647	
<b>37</b> _____	( _____ ) ( _____ )		
<b>38</b> Total losses. Add amounts on line 37, columns (b)(i) and (b)(ii) . . . . .	<b>38</b> ( 557,325 ) ( _____ )		
<b>39</b> Total gains. Add lines 36 and 37, column (c) . . . . .	<b>39</b>	157,418	
<b>40</b> Add amounts on line 38, columns (b)(i) and (b)(ii) . . . . .	<b>40</b>	1,953,008	
<b>41</b> If the loss on line 40 is <b>more</b> than the gain on line 39: <b>a</b> Combine line 38, column (b)(i) and line 39, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	<b>41a</b>	-522,682	
<b>b</b> Enter the amount from line 38, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11 . . . . .	<b>41b</b>	1,038,740	
<b>42</b> If the loss on line 40 is <b>less</b> than or <b>equal</b> to the gain on line 39, combine lines 39 and 40 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 . . . . .	<b>42</b>	122,071	
<b>Note:</b> Partnerships, enter the amount from line 41a, 41b, or line 42 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 41a or 41b on Form 1120S, Schedule K, line 10.			

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4797**Department of the Treasury  
Internal Revenue Service (99)**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.

OMB No. 1545-0184

**2010**Attachment  
Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 2,844,940

Identifying number

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2010 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)

<b>2</b>	<b>(a)</b> Description of property	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	<b>(d)</b> Gross sales price	<b>(e)</b> Depreciation allowed or allowable since acquisition	<b>(f)</b> Cost or other basis, plus improvements and expense of sale	<b>(g)</b> Gain or (loss) Subtract (f) from the sum of (d) and (e)
							1,980,899
<b>3</b>	Gain, if any, from Form 4684, line 42 . . . . .						<b>3</b> 5,630
<b>4</b>	Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .						<b>4</b> 235,561
<b>5</b>	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						<b>5</b> 3,888
<b>6</b>	Gain, if any, from line 32, from other than casualty or theft. . . . .						<b>6</b> 362,079
<b>7</b>	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . .						<b>7</b> 2,435,817
	<b>Partnerships (except electing large partnerships) and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. <b>Individuals, partners, S corporation shareholders, and all others.</b> 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 the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						
<b>8</b>	Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . .						<b>8</b> 186,202
<b>9</b>	Subtract line 8 from line 7. If zero or less, enter -0-. 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 the Schedule D filed with your return (see instructions) . . . . .						<b>9</b> 96,557

**Part II Ordinary Gains and Losses** (see instructions)

- 10**
- Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

							369,428
<b>11</b>	Loss, if any, from line 7 . . . . .						<b>11</b> ( 1,114,828 )
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable . . . . .						<b>12</b> 186,202
<b>13</b>	Gain, if any, from line 31 . . . . .						<b>13</b> 482,097
<b>14</b>	Net gain or (loss) from Form 4684, lines 34 and 41a . . . . .						<b>14</b> 14,995
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .						<b>15</b> 675
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . .						<b>16</b> 5,317
<b>17</b>	Combine lines 10 through 16 . . . . .						<b>17</b> 1,940,649
<b>18</b>	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
	<b>a</b> If the loss on line 11 includes a loss from Form 4684, line 38, 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 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . . . .						<b>18a</b> *
	<b>b</b> Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						<b>18b</b> 1,940,638

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2010)

\* Entry for this line is greater than zero, but too small to report

Form **4797**Department of the Treasury  
Internal Revenue Service (99)**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.

OMB No. 1545-0184

**2010**Attachment  
Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 2,844,940

Identifying number

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2010 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)

2	(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)	
							34,646,715	
3	Gain, if any, from Form 4684, line 42 . . . . .						3	85,476
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .						4	5,229,254
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						5	461,561
6	Gain, if any, from line 32, from other than casualty or theft. . . . .						6	21,059,000
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . .						7	61,482,005
<b>Partnerships (except electing large partnerships) and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.								
<b>Individuals, partners, S corporation shareholders, and all others.</b> 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 the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.								
8	Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . .						8	5,620,475
9	Subtract line 8 from line 7. If zero or less, enter -0-. 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 the Schedule D filed with your return (see instructions) . . . . .						9	22,052,887

**Part II Ordinary Gains and Losses** (see instructions)

- 10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

							4,590,430
<b>11</b>	Loss, if any, from line 7 . . . . .						<b>11</b> ( 30,239,515 )
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable . . . . .						<b>12</b> 1,802,353
<b>13</b>	Gain, if any, from line 31 . . . . .						<b>13</b> 6,538,538
<b>14</b>	Net gain or (loss) from Form 4684, lines 34 and 41a . . . . .						<b>14</b> -220,960
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .						<b>15</b> 62,010
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . .						<b>16</b> 48,278
<b>17</b>	Combine lines 10 through 16 . . . . .						<b>17</b> -17,418,866
<b>18</b>	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
<b>a</b>	If the loss on line 11 includes a loss from Form 4684, line 38, 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 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . . . .						<b>18a</b> *
<b>b</b>	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 . . . . .						<b>18b</b> -17,418,188

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2010)

\* Entry for this line is greater than zero, but too small to report



**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
 (see instructions)

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 ( <b>Note:</b> 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	<b>If section 1245 property:</b>				
a	Depreciation allowed or allowable from line 22 . . . . .	25a			
b	Enter the <b>smaller</b> of line 24 or 25a . . . . .	25b	469,154		
26	<b>If section 1250 property:</b> 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 <b>smaller</b> 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 <b>smaller</b> of line 26c or 26d . . . . .	26e			
f	Section 291 amount (corporations only) . . . . .	26f			
g	Add lines 26b, 26e, and 26f. . . . .	26g	13,451		
27	<b>If section 1252 property:</b> 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 <b>smaller</b> of line 24 or 27b . . . . .	27c	*		
28	<b>If section 1254 property:</b>				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions) . . . . .	28a			
b	Enter the <b>smaller</b> of line 24 or 28a . . . . .	28b	1,577		
29	<b>If section 1255 property:</b>				
a	Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . .	29a			
b	Enter the <b>smaller</b> 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	681,868
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	31	482,094
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 36. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . .	32	364,816

**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	

\* Entry for this line is greater than zero, but too small to report

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
 (see instructions)

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 ( <b>Note:</b> 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	<b>If section 1245 property:</b>				
a	Depreciation allowed or allowable from line 22 . . . . .	25a			
b	Enter the <b>smaller</b> of line 24 or 25a . . . . .	25b	6,257,590		
26	<b>If section 1250 property:</b> 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 <b>smaller</b> 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 <b>smaller</b> of line 26c or 26d . . . . .	26e			
f	Section 291 amount (corporations only) . . . . .	26f			
g	Add lines 26b, 26e, and 26f. . . . .	26g	94,667		
27	<b>If section 1252 property:</b> 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 <b>smaller</b> of line 24 or 27b . . . . .	27c	*		
28	<b>If section 1254 property:</b>				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions) . . . . .	28a			
b	Enter the <b>smaller</b> of line 24 or 28a . . . . .	28b	187,603		
29	<b>If section 1255 property:</b>				
a	Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . .	29a			
b	Enter the <b>smaller</b> 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	27,621,024
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	31	6,538,538
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 36. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . .	32	21,082,485

**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	

\* Entry for this line is greater than zero, but too small to report

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4835**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on tax return

**Farm Rental Income and Expenses**  
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))  
(Income not subject to self-employment tax)

▶ Attach to Form 1040 or Form 1040NR.

▶ See instructions on page 3.

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **37**

Total Forms Filed = 584,665

Your social security number

Employer ID number (EIN), if any

**A** Did you actively participate in the operation of this farm during 2010 (see instructions)? Total Boxes = 482,615 ☐ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

<b>1</b>	Income from production of livestock, produce, grains, and other crops . . . . .	<b>1</b>	284,343	
<b>2a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>2a</b>	106,236	
<b>3a</b>	Agricultural program payments (see instructions)	<b>3a</b>	292,859	
<b>4</b>	Commodity Credit Corporation (CCC) loans (see instructions):			
<b>a</b>	CCC loans reported under election . . . . .	<b>4a</b>	2,613	
<b>b</b>	CCC loans forfeited . . . . .	<b>4b</b>	*	
<b>5</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):	<b>4c</b>		
<b>a</b>	Amount received in 2010 . . . . .	<b>5a</b>	31,770	
<b>c</b>	If election to defer to 2011 is attached, check here <input type="checkbox"/> <b>5d</b> Amount deferred from 2009	<b>5b</b>	31,445	
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>5d</b>		
<b>7</b>	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. . . . . ▶	<b>6</b>	241,335	
		<b>7</b>	548,050	

**Part II Expenses—Farm Rental Property.** Do not include personal or living expenses.

<b>8</b>	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach <b>Form 4562</b>	<b>8</b>	61,941	
<b>9</b>	Chemicals . . . . .	<b>9</b>	87,792	
<b>10</b>	Conservation expenses (see instructions) . . . . .	<b>10</b>	10,922	
<b>11</b>	Custom hire (machine work) . . . . .	<b>11</b>	63,371	
<b>12</b>	Depreciation and section 179 expense deduction not claimed elsewhere . . . . .	<b>12</b>	192,368	
<b>13</b>	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions). . . . .	<b>13</b>	*	
<b>14</b>	Feed . . . . .	<b>14</b>	24,437	
<b>15</b>	Fertilizers and lime . . . . .	<b>15</b>	118,026	
<b>16</b>	Freight and trucking . . . . .	<b>16</b>		
<b>17</b>	Gasoline, fuel, and oil . . . . .	<b>17</b>	119,732	
<b>18</b>	Insurance (other than health). . . . .	<b>18</b>	269,858	
<b>19</b>	Interest:			
<b>a</b>	Mortgage (paid to banks, etc.)	<b>19a</b>	49,737	
<b>b</b>	Other . . . . .	<b>19b</b>	37,635	
<b>20</b>	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) . . . . .	<b>20</b>	22,212	
<b>21</b>	Pension and profit-sharing plans . . . . .	<b>21</b>	*	
<b>22</b>	Rent or lease:			
<b>a</b>	Vehicles, machinery, and equipment (see instructions). . . . .	<b>22a</b>		
<b>b</b>	Other (land, animals, etc.)	<b>22b</b>		
<b>23</b>	Repairs and maintenance	<b>23</b>	166,415	
<b>24</b>	Seeds and plants . . . . .	<b>24</b>	73,331	
<b>25</b>	Storage and warehousing	<b>25</b>		
<b>26</b>	Supplies . . . . .	<b>26</b>	100,264	
<b>27</b>	Taxes . . . . .	<b>27</b>	404,405	
<b>28</b>	Utilities . . . . .	<b>28</b>		
<b>29</b>	Veterinary, breeding, and medicine . . . . .	<b>29</b>		
<b>30</b>	Other expenses (specify):			
<b>a</b>	-----	<b>30a</b>		
<b>b</b>	-----	<b>30b</b>		
<b>c</b>	-----	<b>30c</b>		
<b>d</b>	-----	<b>30d</b>		
<b>e</b>	-----	<b>30e</b>		
<b>f</b>	-----	<b>30f</b>		
<b>g</b>	-----	<b>30g</b>		

<b>31</b>	<b>Total expenses.</b> Add lines 8 through 30g (see instructions) . . . . . ▶	<b>31</b>	482,381	
<b>32</b>	<b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you <b>must</b> go to line 33 . . . . .	<b>32</b>	551,460	
<b>33</b>	If line 32 is a loss, check the box that describes your investment in this activity (see instructions) . . . . . Total Boxes checked = 121,668	<b>33a</b>	<input type="checkbox"/> All investment is at risk.	
		<b>33b</b>	<input type="checkbox"/> Some investment is not at risk.	
<b>c</b>	You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 40 . . . . . nondeductible loss (+)/suspended loss carryover(-) = 23,083	<b>33c</b>	114,554	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13117W

Form **4835** (2010)

\* Entry for this line is greater than zero, but too small to report

Form **4835**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on tax return

**Farm Rental Income and Expenses****(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))****(Income not subject to self-employment tax)**▶ **Attach to Form 1040 or Form 1040NR.**▶ **See instructions on page 3.**

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **37**

Total Forms Filed = 584,665

Your social security number

Employer ID number (EIN), if any

**A** Did you actively participate in the operation of this farm during 2010 (see instructions)? ☐ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

<b>1</b>	Income from production of livestock, produce, grains, and other crops . . . . .	<b>1</b>	5,697,950	
<b>2a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>2a</b>	644,621	
<b>3a</b>	Agricultural program payments (see instructions)	<b>3a</b>	1,198,613	
<b>4</b>	Commodity Credit Corporation (CCC) loans (see instructions):	<b>2b</b>	Taxable amount	
<b>a</b>	CCC loans reported under election . . . . .	<b>3b</b>	Taxable amount	
<b>b</b>	CCC loans forfeited . . . . .	<b>4a</b>	4,958	
<b>5</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):	<b>4c</b>		
<b>a</b>	Amount received in 2010 . . . . .	<b>5b</b>	102,417	
<b>c</b>	If election to defer to 2011 is attached, check here <input type="checkbox"/> <b>5d</b> Amount deferred from 2009	<b>5d</b>		
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	3,033,467	
<b>7</b>	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. . . . . ▶	<b>7</b>	10,292,399	

**Part II Expenses—Farm Rental Property.** Do not include personal or living expenses.

<b>8</b>	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach <b>Form 4562</b>	<b>8</b>	65,687		<b>21</b>	Pension and profit-sharing plans . . . . .	<b>21</b>	*	
<b>9</b>	Chemicals . . . . .	<b>9</b>	188,072		<b>22</b>	Rent or lease:			
<b>10</b>	Conservation expenses (see instructions) . . . . .	<b>10</b>	26,639		<b>a</b>	Vehicles, machinery, and equipment (see instructions) . . . . .	<b>22a</b>		
<b>11</b>	Custom hire (machine work) . . . . .	<b>11</b>	178,072		<b>b</b>	Other (land, animals, etc.)	<b>22b</b>		
<b>12</b>	Depreciation and section 179 expense deduction not claimed elsewhere . . . . .	<b>12</b>	957,726		<b>23</b>	Repairs and maintenance	<b>23</b>	355,199	
<b>13</b>	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions). . . . .	<b>13</b>	*		<b>24</b>	Seeds and plants . . . . .	<b>24</b>	296,452	
<b>14</b>	Feed . . . . .	<b>14</b>	28,609		<b>25</b>	Storage and warehousing	<b>25</b>		
<b>15</b>	Fertilizers and lime . . . . .	<b>15</b>	616,034		<b>26</b>	Supplies . . . . .	<b>26</b>	114,656	
<b>16</b>	Freight and trucking . . . . .	<b>16</b>			<b>27</b>	Taxes . . . . .	<b>27</b>	802,592	
<b>17</b>	Gasoline, fuel, and oil . . . . .	<b>17</b>	180,310		<b>28</b>	Utilities . . . . .	<b>28</b>		
<b>18</b>	Insurance (other than health). . . . .	<b>18</b>	300,072		<b>29</b>	Veterinary, breeding, and medicine . . . . .	<b>29</b>		
<b>19</b>	Interest:				<b>30</b>	Other expenses (specify):			
<b>a</b>	Mortgage (paid to banks, etc.)	<b>19a</b>	612,858		<b>a</b>	-----	<b>30a</b>		
<b>b</b>	Other . . . . .	<b>19b</b>	165,364		<b>b</b>	-----	<b>30b</b>		
<b>20</b>	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) . . . . .	<b>20</b>	111,948		<b>c</b>	-----	<b>30c</b>		
					<b>d</b>	-----	<b>30d</b>		
					<b>e</b>	-----	<b>30e</b>		
					<b>f</b>	-----	<b>30f</b>		
					<b>g</b>	-----	<b>30g</b>		
<b>31</b>	<b>Total expenses.</b> Add lines 8 through 30g (see instructions) . . . . . ▶	<b>31</b>	6,219,509						
<b>32</b>	<b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you <b>must</b> go to line 33 . . . . .	<b>32</b>	4,072,890						
<b>33</b>	If line 32 is a loss, check the box that describes your investment in this activity (see instructions) . . . . .	<b>33a</b>	<input type="checkbox"/> All investment is at risk.						
		<b>33b</b>	<input type="checkbox"/> Some investment is not at risk.						
<b>c</b>	You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 40 . . . . .	<b>33c</b>	680,140						

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13117W

Form **4835** (2010)

\* Entry for this line is greater than zero, but too small to report

Form **4952**NUMBER OF RETURNS FILED FOR SELECTED LINES  
**Investment Interest Expense Deduction**

OMB No. 1545-0191

**2010**  
Attachment  
Sequence No. **51**Department of the Treasury  
Internal Revenue Service (99)► **Attach to your tax return.**

Name(s) shown on return

Identifying number

Total Forms Filed = 1,859,304

**Part I Total Investment Interest Expense**

<b>1</b>	Investment interest expense paid or accrued in 2010 (see instructions)	<b>1</b>	1,352,084
<b>2</b>	Disallowed investment interest expense from 2009 Form 4952, line 7	<b>2</b>	921,379
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2	<b>3</b>	1,821,644

**Part II Net Investment Income**

<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	<b>4a</b>	1,704,904	
<b>4b</b>	Qualified dividends included on line 4a	<b>4b</b>	1,315,282	
<b>4c</b>	Subtract line 4b from line 4a	<b>4c</b>	1,641,126	
<b>4d</b>	Net gain from the disposition of property held for investment	<b>4d</b>	446,975	
<b>4e</b>	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	<b>4e</b>	384,421	
<b>4f</b>	Subtract line 4e from line 4d	<b>4f</b>	223,174	
<b>4g</b>	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	<b>4g</b>	191,208	
<b>4h</b>	Investment income. Add lines 4c, 4f, and 4g	<b>4h</b>	1,670,290	
<b>5</b>	Investment expenses (see instructions)	<b>5</b>	668,379	
<b>6</b>	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-	<b>6</b>	1,497,475	

**Part III Investment Interest Expense Deduction**

<b>7</b>	Disallowed investment interest expense to be carried forward to 2011. Subtract line 6 from line 3. If zero or less, enter -0-	<b>7</b>	1,007,517
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions	<b>8</b>	1,459,823

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 2010 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

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

**Who Must File**

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

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

- Your investment income from interest and ordinary dividends minus any qualified dividends is more than your investment interest expense.
- You do not have any other deductible investment expenses.
- You do not have any carryover of disallowed investment interest expense from 2009.

**Allocation of Interest Expense**

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

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

**Specific Instructions****Part I—Total Investment Interest Expense****Line 1**

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

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

Investment interest expense does not include any of the following:

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

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

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

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

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

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

**Part II—Net Investment Income****Line 4a**

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



Form **4952**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0191

Department of the Treasury  
Internal Revenue Service (99)**Investment Interest Expense Deduction**

► Attach to your tax return.

**2010**  
Attachment  
Sequence No. **51**

Name(s) shown on return

Identifying number

Total Forms Filed = 1,859,304

**Part I Total Investment Interest Expense**

<b>1</b>	Investment interest expense paid or accrued in 2010 (see instructions)	<b>1</b>	21,425,485
<b>2</b>	Disallowed investment interest expense from 2009 Form 4952, line 7	<b>2</b>	28,082,874
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2	<b>3</b>	49,508,359

**Part II Net Investment Income**

<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	<b>4a</b>	126,207,740		
<b>4b</b>	Qualified dividends included on line 4a	<b>4b</b>	56,135,448		
<b>4c</b>	Subtract line 4b from line 4a	<b>4c</b>	70,072,292		
<b>4d</b>	Net gain from the disposition of property held for investment	<b>4d</b>	169,091,348		
<b>4e</b>	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	<b>4e</b>	146,525,952		
<b>4f</b>	Subtract line 4e from line 4d	<b>4f</b>	22,565,397		
<b>4g</b>	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	<b>4g</b>	3,327,222		
<b>4h</b>	Investment income. Add lines 4c, 4f, and 4g	<b>4h</b>	95,964,911		
<b>5</b>	Investment expenses (see instructions)	<b>5</b>	14,413,637		
<b>6</b>	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-	<b>6</b>	83,615,910		

**Part III Investment Interest Expense Deduction**

<b>7</b>	Disallowed investment interest expense to be carried forward to 2011. Subtract line 6 from line 3. If zero or less, enter -0-	<b>7</b>	31,035,579
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions	<b>8</b>	18,472,780

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 2010 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

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

**Who Must File**

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

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

- Your investment income from interest and ordinary dividends minus any qualified dividends is more than your investment interest expense.
- You do not have any other deductible investment expenses.
- You do not have any carryover of disallowed investment interest expense from 2009.

**Allocation of Interest Expense**

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

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

**Specific Instructions****Part I—Total Investment Interest Expense****Line 1**

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

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

Investment interest expense does not include any of the following:

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

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

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

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

**Part II—Net Investment Income****Line 4a**

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



Form **4972**Department of the Treasury  
Internal Revenue Service (99)

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**Tax on Lump-Sum Distributions**

(From Qualified Plans of Participants Born Before January 2, 1936)

▶ Attach to Form 1040, Form 1040NR, or Form 1041.

OMB No. 1545-0193

**2010**  
Attachment  
Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 17,718

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," <b>do not</b> use this form . . . . . Total Boxes Checked = 17,717	1	
2 Did you roll over any part of the distribution? If "Yes," <b>do not</b> use this form . . . . . Total Boxes Checked = 17,717	2	
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3	
4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? . . . . . Total Boxes Checked = 17,717 If you answered "No" to both questions 3 and 4, <b>do not</b> use this form.	4	
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," <b>do not</b> use this form for a 2010 distribution from your own plan . . . . . Total Boxes Checked = 17,717	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," <b>do not</b> use the form for this distribution . . . . . Total Boxes Checked = 17,713	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 44, Form 1040NR, line 42, 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	17,716
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	17,716
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- . . . . .	11	0
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, <b>skip</b> lines 13 through 16, enter this amount on line 17, and go to line 18 . . . . .	12	17,716
13 Multiply line 12 by 50% (.50), but <b>do not</b> 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	15,718
17 Subtract line 16 from line 12 . . . . .	17	
18 Federal estate tax attributable to lump-sum distribution . . . . .	18	0
19 Subtract line 18 from line 17. If line 11 is zero, <b>skip</b> 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	17,716
25 Multiply line 24 by ten (10). If line 11 is zero, <b>skip</b> 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	0
28 Multiply line 27 by ten (10) . . . . .	28	
29 Subtract line 28 from line 25. Multiple recipients, see instructions . . . . . ▶	29	17,716
30 <b>Tax on lump-sum distribution.</b> Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies . . . . . ▶	30	17,718

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2010)

\* Entry for this line is greater than zero, but too small to report

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **4972**Department of the Treasury  
Internal Revenue Service (99)**Tax on Lump-Sum Distributions**  
(From Qualified Plans of Participants Born Before January 2, 1936)

▶ Attach to Form 1040, Form 1040NR, or Form 1041.

OMB No. 1545-0193

**2010**  
Attachment  
Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 17,718

Identifying number

**Part I Complete this part to see if you can use Form 4972**

	Yes	No
<b>1</b> 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," <b>do not</b> use this form . . . . .	<b>1</b>	
<b>2</b> Did you roll over any part of the distribution? If "Yes," <b>do not</b> use this form . . . . .	<b>2</b>	
<b>3</b> Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	<b>3</b>	
<b>4</b> Were you <b>(a)</b> a plan participant who received this distribution, <b>(b)</b> born before January 2, 1936, and <b>(c)</b> 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, <b>do not</b> use this form.	<b>4</b>	
<b>5a</b> Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," <b>do not</b> use this form for a 2010 distribution from your own plan . . . . .	<b>5a</b>	
<b>b</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," <b>do not</b> use the form for this distribution . . . . .	<b>5b</b>	

**Part II Complete this part to choose the 20% capital gain election** (see instructions)

<b>6</b> Capital gain part from Form 1099-R, box 3 . . . . .	<b>6</b>	*	
<b>7</b> Multiply line 6 by 20% (.20) . . . . . ▶	<b>7</b>		
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 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies. . . . .			

**Part III Complete this part to choose the 10-year tax option** (see instructions)

<b>8</b> 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 . . . . .	<b>8</b>	307,638	
<b>9</b> Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 . . . . .	<b>9</b>	*	
<b>10</b> Total taxable amount. Subtract line 9 from line 8 . . . . .	<b>10</b>	302,580	
<b>11</b> Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- . . . . .	<b>11</b>	0	
<b>12</b> Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, <b>skip</b> lines 13 through 16, enter this amount on line 17, and go to line 18 . . . . .	<b>12</b>	302,580	
<b>13</b> Multiply line 12 by 50% (.50), but <b>do not</b> enter more than \$10,000 . . . . .	<b>13</b>		
<b>14</b> Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0- . . . . .	<b>14</b>		
<b>15</b> Multiply line 14 by 20% (.20) . . . . .	<b>15</b>		
<b>16</b> Minimum distribution allowance. Subtract line 15 from line 13 . . . . .	<b>16</b>	52,155	
<b>17</b> Subtract line 16 from line 12 . . . . .	<b>17</b>		
<b>18</b> Federal estate tax attributable to lump-sum distribution . . . . .	<b>18</b>	0	
<b>19</b> Subtract line 18 from line 17. If line 11 is zero, <b>skip</b> lines 20 through 22 and go to line 23 . . . . .	<b>19</b>		
<b>20</b> Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places) . . . . .	<b>20</b>	.	
<b>21</b> Multiply line 16 by the decimal on line 20 . . . . .	<b>21</b>		
<b>22</b> Subtract line 21 from line 11 . . . . .	<b>22</b>		
<b>23</b> Multiply line 19 by 10% (.10) . . . . .	<b>23</b>		
<b>24</b> Tax on amount on line 23. Use the Tax Rate Schedule in the instructions . . . . .	<b>24</b>	3,223	
<b>25</b> Multiply line 24 by ten (10). If line 11 is zero, <b>skip</b> lines 26 through 28, enter this amount on line 29, and go to line 30 . . . . .	<b>25</b>		
<b>26</b> Multiply line 22 by 10% (.10) . . . . .	<b>26</b>		
<b>27</b> Tax on amount on line 26. Use the Tax Rate Schedule in the instructions . . . . .	<b>27</b>	0	
<b>28</b> Multiply line 27 by ten (10) . . . . .	<b>28</b>		
<b>29</b> Subtract line 28 from line 25. Multiple recipients, see instructions . . . . . ▶	<b>29</b>	32,226	
<b>30 Tax on lump-sum distribution.</b> Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies. . . . . ▶	<b>30</b>	29,926	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2010)

\* Entry for this line is greater than zero, but too small to report

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5329****Additional Taxes on Qualified Plans  
(Including IRAs) and Other Tax-Favored Accounts**

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **29**Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Name of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number

Total Forms Filed = 2,248,795

**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 ☐If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56.**Part I Additional Tax on Early Distributions**

Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

<b>1</b>	Early distributions included in income. For Roth IRA distributions, see instructions . . . . .	<b>1</b>	1,762,130	
<b>2</b>	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____ . . . . .	<b>2</b>	698,210	
<b>3</b>	Amount subject to additional tax. Subtract line 2 from line 1 . . . . .	<b>3</b>	1,291,460	
<b>4</b>	<b>Additional tax.</b> Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56 . . . . .	<b>4</b>	1,282,186	
<b>Caution:</b> 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 instructions).				

**Part II Additional Tax on Certain Distributions From Education Accounts**

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

<b>5</b>	Distributions included in income from Coverdell ESAs and QTPs . . . . .	<b>5</b>	92,919	
<b>6</b>	Distributions included on line 5 that are not subject to the additional tax (see instructions) . . . .	<b>6</b>		
<b>7</b>	Amount subject to additional tax. Subtract line 6 from line 5 . . . . .	<b>7</b>	75,987	
<b>8</b>	<b>Additional tax.</b> Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	<b>8</b>	75,691	

**Part III Additional Tax on Excess Contributions to Traditional IRAs**

Complete this part if you contributed more to your traditional IRAs for 2010 than is allowable or you had an amount on line 17 of your 2009 Form 5329.

<b>9</b>	Enter your excess contributions from line 16 of your 2009 Form 5329 (see instructions). If zero, go to line 15 . . . . .	<b>9</b>		
<b>10</b>	If your traditional IRA contributions for 2010 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	<b>10</b>		
<b>11</b>	2010 traditional IRA distributions included in income (see instructions) . . . . .	<b>11</b>		
<b>12</b>	2010 distributions of prior year excess contributions (see instructions) . . . . .	<b>12</b>		
<b>13</b>	Add lines 10, 11, and 12 . . . . .	<b>13</b>		
<b>14</b>	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- . . . . .	<b>14</b>		
<b>15</b>	Excess contributions for 2010 (see instructions) . . . . .	<b>15</b>		
<b>16</b>	Total excess contributions. Add lines 14 and 15 . . . . .	<b>16</b>	29,049	
<b>17</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 16 <b>or</b> the value of your traditional IRAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56 . . . . .	<b>17</b>	22,528	

**Part IV Additional Tax on Excess Contributions to Roth IRAs**

Complete this part if you contributed more to your Roth IRAs for 2010 than is allowable or you had an amount on line 25 of your 2009 Form 5329.

<b>18</b>	Enter your excess contributions from line 24 of your 2009 Form 5329 (see instructions). If zero, go to line 23 . . . . .	<b>18</b>	32,306	
<b>19</b>	If your Roth IRA contributions for 2010 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	<b>19</b>		
<b>20</b>	2010 distributions from your Roth IRAs (see instructions) . . . . .	<b>20</b>	3,002	
<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>		
<b>22</b>	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>		
<b>23</b>	Excess contributions for 2010 (see instructions) . . . . .	<b>23</b>	28,652	
<b>24</b>	Total excess contributions. Add lines 22 and 23 . . . . .	<b>24</b>	45,936	
<b>25</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 24 <b>or</b> the value of your Roth IRAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56 . . . . .	<b>25</b>	41,125	

Form **5329****Additional Taxes on Qualified Plans  
(Including IRAs) and Other Tax-Favored Accounts**

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **29**Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040 or Form 1040NR.**▶ **See separate instructions.**

Name of individual subject to additional tax. If married filing jointly, see instructions.

**Your social security number**

Total Forms Filed = 2,248,795

**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 ☐If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56.**Part I Additional Tax on Early Distributions**

Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

<b>1</b>	Early distributions included in income. For Roth IRA distributions, see instructions . . . . .	<b>1</b>	24,360,307	
<b>2</b>	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____ . . . . .	<b>2</b>	8,344,873	
<b>3</b>	Amount subject to additional tax. Subtract line 2 from line 1 . . . . .	<b>3</b>	16,015,434	
<b>4</b>	<b>Additional tax.</b> Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56 . . . . .	<b>4</b>	1,610,256	
<b>Caution:</b> 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 instructions).				

**Part II Additional Tax on Certain Distributions From Education Accounts**

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

<b>5</b>	Distributions included in income from Coverdell ESAs and QTPs . . . . .	<b>5</b>	159,895	
<b>6</b>	Distributions included on line 5 that are not subject to the additional tax (see instructions) . . . .	<b>6</b>		
<b>7</b>	Amount subject to additional tax. Subtract line 6 from line 5 . . . . .	<b>7</b>	140,651	
<b>8</b>	<b>Additional tax.</b> Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	<b>8</b>	14,070	

**Part III Additional Tax on Excess Contributions to Traditional IRAs**

Complete this part if you contributed more to your traditional IRAs for 2010 than is allowable or you had an amount on line 17 of your 2009 Form 5329.

<b>9</b>	Enter your excess contributions from line 16 of your 2009 Form 5329 (see instructions). If zero, go to line 15 . . . . .	<b>9</b>		
<b>10</b>	If your traditional IRA contributions for 2010 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	<b>10</b>		
<b>11</b>	2010 traditional IRA distributions included in income (see instructions) . . . . .	<b>11</b>		
<b>12</b>	2010 distributions of prior year excess contributions (see instructions) . . . . .	<b>12</b>		
<b>13</b>	Add lines 10, 11, and 12 . . . . .	<b>13</b>		
<b>14</b>	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- . . . . .	<b>14</b>		
<b>15</b>	Excess contributions for 2010 (see instructions) . . . . .	<b>15</b>		
<b>16</b>	Total excess contributions. Add lines 14 and 15 . . . . .	<b>16</b>	117,348	
<b>17</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 16 <b>or</b> the value of your traditional IRAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56.	<b>17</b>	4,364	

**Part IV Additional Tax on Excess Contributions to Roth IRAs**

Complete this part if you contributed more to your Roth IRAs for 2010 than is allowable or you had an amount on line 25 of your 2009 Form 5329.

<b>18</b>	Enter your excess contributions from line 24 of your 2009 Form 5329 (see instructions). If zero, go to line 23	<b>18</b>	130,383	
<b>19</b>	If your Roth IRA contributions for 2010 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	<b>19</b>		
<b>20</b>	2010 distributions from your Roth IRAs (see instructions) . . . . .	<b>20</b>	67,681	
<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>		
<b>22</b>	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>		
<b>23</b>	Excess contributions for 2010 (see instructions) . . . . .	<b>23</b>	83,694	
<b>24</b>	Total excess contributions. Add lines 22 and 23 . . . . .	<b>24</b>	152,520	
<b>25</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 24 <b>or</b> the value of your Roth IRAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56.	<b>25</b>	7,885	



**Part V Additional Tax on Excess Contributions to Coverdell ESAs**

Complete this part if the contributions to your Coverdell ESAs for 2010 were more than is allowable or you had an amount on line 33 of your 2009 Form 5329.

<b>26</b>	Enter the excess contributions from line 32 of your 2009 Form 5329 (see instructions). If zero, go to line 31	<b>26</b>		
<b>27</b>	If the contributions to your Coverdell ESAs for 2010 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>27</b>		
<b>28</b>	2010 distributions from your Coverdell ESAs (see instructions)	<b>28</b>		
<b>29</b>	Add lines 27 and 28	<b>29</b>		
<b>30</b>	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	<b>30</b>		
<b>31</b>	Excess contributions for 2010 (see instructions)	<b>31</b>		
<b>32</b>	Total excess contributions. Add lines 30 and 31	<b>32</b>	0	
<b>33</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 32 or the value of your Coverdell ESAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	<b>33</b>	0	

**Part VI Additional Tax on Excess Contributions to Archer MSAs**

Complete this part if you or your employer contributed more to your Archer MSAs for 2010 than is allowable or you had an amount on line 41 of your 2009 Form 5329.

<b>34</b>	Enter the excess contributions from line 40 of your 2009 Form 5329 (see instructions). If zero, go to line 39	<b>34</b>		
<b>35</b>	If the contributions to your Archer MSAs for 2010 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>35</b>		
<b>36</b>	2010 distributions from your Archer MSAs from Form 8853, line 8	<b>36</b>		
<b>37</b>	Add lines 35 and 36	<b>37</b>		
<b>38</b>	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	<b>38</b>		
<b>39</b>	Excess contributions for 2010 (see instructions)	<b>39</b>		
<b>40</b>	Total excess contributions. Add lines 38 and 39	<b>40</b>	10,759	
<b>41</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 40 or the value of your Archer MSAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	<b>41</b>	8,971	

**Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)**

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2010 than is allowable or you had an amount on line 49 of your 2009 Form 5329.

<b>42</b>	Enter the excess contributions from line 48 of your 2009 Form 5329. If zero, go to line 47	<b>42</b>		
<b>43</b>	If the contributions to your HSAs for 2010 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>43</b>		
<b>44</b>	2010 distributions from your HSAs from Form 8889, line 16	<b>44</b>		
<b>45</b>	Add lines 43 and 44	<b>45</b>		
<b>46</b>	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	<b>46</b>		
<b>47</b>	Excess contributions for 2010 (see instructions)	<b>47</b>		
<b>48</b>	Total excess contributions. Add lines 46 and 47	<b>48</b>	197,892	
<b>49</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 48 or the value of your HSAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	<b>49</b>	126,873	

**Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)**

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

<b>50</b>	Minimum required distribution for 2010 (see instructions)	<b>50</b>		
<b>51</b>	Amount actually distributed to you in 2010	<b>51</b>		
<b>52</b>	Subtract line 51 from line 50. If zero or less, enter -0-	<b>52</b>	14,857	
<b>53</b>	<b>Additional tax.</b> Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	<b>53</b>	14,857	

**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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Your signature

▶ Date

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

**Part V Additional Tax on Excess Contributions to Coverdell ESAs**

Complete this part if the contributions to your Coverdell ESAs for 2010 were more than is allowable or you had an amount on line 33 of your 2009 Form 5329.

<b>26</b>	Enter the excess contributions from line 32 of your 2009 Form 5329 (see instructions). If zero, go to line 31	<b>26</b>		
<b>27</b>	If the contributions to your Coverdell ESAs for 2010 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>27</b>		
<b>28</b>	2010 distributions from your Coverdell ESAs (see instructions)	<b>28</b>		
<b>29</b>	Add lines 27 and 28	<b>29</b>		
<b>30</b>	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	<b>30</b>		
<b>31</b>	Excess contributions for 2010 (see instructions)	<b>31</b>		
<b>32</b>	Total excess contributions. Add lines 30 and 31	<b>32</b>	0	
<b>33</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 32 or the value of your Coverdell ESAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	<b>33</b>	0	

**Part VI Additional Tax on Excess Contributions to Archer MSAs**

Complete this part if you or your employer contributed more to your Archer MSAs for 2010 than is allowable or you had an amount on line 41 of your 2009 Form 5329.

<b>34</b>	Enter the excess contributions from line 40 of your 2009 Form 5329 (see instructions). If zero, go to line 39	<b>34</b>		
<b>35</b>	If the contributions to your Archer MSAs for 2010 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>35</b>		
<b>36</b>	2010 distributions from your Archer MSAs from Form 8853, line 8	<b>36</b>		
<b>37</b>	Add lines 35 and 36	<b>37</b>		
<b>38</b>	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	<b>38</b>		
<b>39</b>	Excess contributions for 2010 (see instructions)	<b>39</b>		
<b>40</b>	Total excess contributions. Add lines 38 and 39	<b>40</b>	23,223	
<b>41</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 40 or the value of your Archer MSAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	<b>41</b>	862	

**Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)**

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2010 than is allowable or you had an amount on line 49 of your 2009 Form 5329.

<b>42</b>	Enter the excess contributions from line 48 of your 2009 Form 5329. If zero, go to line 47	<b>42</b>		
<b>43</b>	If the contributions to your HSAs for 2010 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>43</b>		
<b>44</b>	2010 distributions from your HSAs from Form 8889, line 16	<b>44</b>		
<b>45</b>	Add lines 43 and 44	<b>45</b>		
<b>46</b>	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	<b>46</b>		
<b>47</b>	Excess contributions for 2010 (see instructions)	<b>47</b>		
<b>48</b>	Total excess contributions. Add lines 46 and 47	<b>48</b>	425,323	
<b>49</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 48 or the value of your HSAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	<b>49</b>	9,795	

**Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)**

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

<b>50</b>	Minimum required distribution for 2010 (see instructions)	<b>50</b>		
<b>51</b>	Amount actually distributed to you in 2010	<b>51</b>		
<b>52</b>	Subtract line 51 from line 50. If zero or less, enter -0-	<b>52</b>	34,441	
<b>53</b>	<b>Additional tax.</b> Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	<b>53</b>	17,225	

**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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Your signature

▶ Date

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			



## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5405**  
(Rev. December 2010)  
Department of the Treasury  
Internal Revenue Service

# First-Time Homebuyer Credit and Repayment of the Credit

► **Attach to your 2009 or 2010 Form 1040, Form 1040NR, or Form 1040X.**  
► **See separate instructions.**

OMB No. 1545-0074

Attachment  
Sequence No. **58**

**Note.** Skip this page and complete page 2 if you are only filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008 or 2009, or (2) pay an installment of the credit you claimed for a home purchased in 2008.

Name(s) shown on return

Total Forms Filed = 1,357,660

Your social security number

**Part I General Information**

**A** Address of home qualifying for the credit (if different from the address shown on page 1 of Form 1040 or Form 1040X)

**B** Date purchased (MM/DD/YYYY) (see instructions) . . . . . ►

**Note.** If the date purchased is before May 1, 2010, go to line E. Otherwise, go to line C.

**C** If the date purchased is after April 30, 2010, and before October 1, 2010, did you enter into a binding contract before May 1, 2010, to purchase the home before July 1, 2010?

☐ **Yes.** Go to line E. See instructions for documentation to be attached.

☐ **No.** You cannot claim the credit. However, if you (or your spouse if married) are a member of the uniformed services or Foreign Service, or an employee of the intelligence community, see line D. If line D applies, check the box on line D and continue; otherwise, you cannot claim the credit.

**D** If you meet the following conditions, check here . . . . . ► ☐

I (or my spouse if married) was on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010, as a member of the uniformed services or Foreign Service, or an employee of the intelligence community. If I purchased the home after April 30, 2011, and before July 1, 2011, I entered into a binding contract before May 1, 2011, to purchase the home before July 1, 2011. See instructions.

**E** Did you purchase the home from a related person or a person related to your spouse (see instructions)?

☐ **No.** Go to line F.

☐ **Yes.** You cannot claim the credit. Do not file Form 5405.

**F** If you are choosing to claim the credit on your return for the year before the year in which you purchased the home, check here (see instructions) . . . . . ► ☐

**Part II Credit**

**1** Enter the purchase price of the new home (see instructions) . . . . .

**1** 346,280

**2** Multiply line 1 by 10% (.10) and enter the result here . . . . .

**2** 346,280

**3** If you qualify for the credit as (check the applicable box):

☐ A first-time homebuyer, enter \$8,000 (\$4,000 if married filing separately). A first-time homebuyer is an individual (and that individual's spouse if married) who has not owned another main home during the 3-year period ending on the purchase date and meets other requirements discussed in the instructions.

☐ A long-time resident, enter \$6,500 (\$3,250 if married filing separately). A long-time resident is an individual (and that individual's spouse if married) who has owned and used the same home as that individual's main home for any 5-consecutive-year period during the 8-year period ending on the purchase date of the new main home and meets other requirements discussed in the instructions. See instructions for documentation to be attached.

**3** 346,280

**4** Enter the smaller of line 2 or line 3. But: **(a)** if married filing separately, enter the smaller of line 3 or your share of the amount on line 2 (see instructions); or **(b)** if someone other than your spouse also purchased an interest in the home, enter the smaller of your share of the amount on line 3 or your share of the amount on line 2 (see instructions) . . . . .

**4** 351,590

**5** Enter your modified adjusted gross income (see instructions) . . . . .

**5**

**6** Enter \$125,000 (\$225,000 if married filing jointly) . . . . .

**6** 346,280

**7** Is line 5 more than line 6?

**No.** Skip lines 7 and 8. Enter -0- on line 9 and go to line 10.

**Yes.** Subtract line 6 from line 5 and enter the result. If the result is \$20,000 or more, stop here. You cannot take the credit. Otherwise, go to line 8 . . . . .

**7**

**8** Divide line 7 by \$20,000 and enter the result as a decimal (rounded to at least three places) . . . . .

**8**

**9** Multiply line 4 by line 8 . . . . .

**9** 3,761

**10** Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on your 2009 or 2010 Form 1040, line 67, or the appropriate line in the "Payments" section of Form 1040X

**10** 334,422



You must attach a copy of the properly executed settlement statement (or similar documentation) used to complete the purchase (see instructions).

Form **5405**  
(Rev. December 2010)  
Department of the Treasury  
Internal Revenue Service

# First-Time Homebuyer Credit and Repayment of the Credit

► **Attach to your 2009 or 2010 Form 1040, Form 1040NR, or Form 1040X.**  
► **See separate instructions.**

OMB No. 1545-0074

Attachment  
Sequence No. **58**

**Note.** Skip this page and complete page 2 if you are only filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008 or 2009, or (2) pay an installment of the credit you claimed for a home purchased in 2008.

Name(s) shown on return

Total Forms Filed = 1,357,660

Your social security number

## Part I General Information

**A** Address of home qualifying for the credit (if different from the address shown on page 1 of Form 1040 or Form 1040X)

**B** Date purchased (MM/DD/YYYY) (see instructions) . . . . . ► \_\_\_\_\_  
**Note.** If the date purchased is before May 1, 2010, go to line E. Otherwise, go to line C.

**C** If the date purchased is after April 30, 2010, and before October 1, 2010, did you enter into a binding contract before May 1, 2010, to purchase the home before July 1, 2010?

☐ **Yes.** Go to line E. See instructions for documentation to be attached.

☐ **No.** You cannot claim the credit. However, if you (or your spouse if married) are a member of the uniformed services or Foreign Service, or an employee of the intelligence community, see line D. If line D applies, check the box on line D and continue; otherwise, you cannot claim the credit.

**D** If you meet the following conditions, check here . . . . . ► ☐  
I (or my spouse if married) was on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010, as a member of the uniformed services or Foreign Service, or an employee of the intelligence community. If I purchased the home after April 30, 2011, and before July 1, 2011, I entered into a binding contract before May 1, 2011, to purchase the home before July 1, 2011. See instructions.

**E** Did you purchase the home from a related person or a person related to your spouse (see instructions)?

☐ **No.** Go to line F.

☐ **Yes.** You cannot claim the credit. Do not file Form 5405.

**F** If you are choosing to claim the credit on your return for the year before the year in which you purchased the home, check here (see instructions) . . . . . ► ☐

## Part II Credit

<b>1</b> Enter the purchase price of the new home (see instructions) . . . . .	<b>1</b>	77,222,559	
<b>2</b> Multiply line 1 by 10% (.10) and enter the result here . . . . .	<b>2</b>	7,722,259	
<b>3</b> If you qualify for the credit as (check the applicable box): <input type="checkbox"/> A first-time homebuyer, enter \$8,000 (\$4,000 if married filing separately). A first-time homebuyer is an individual (and that individual's spouse if married) who has not owned another main home during the 3-year period ending on the purchase date and meets other requirements discussed in the instructions. <input type="checkbox"/> A long-time resident, enter \$6,500 (\$3,250 if married filing separately). A long-time resident is an individual (and that individual's spouse if married) who has owned and used the same home as that individual's main home for any 5-consecutive-year period during the 8-year period ending on the purchase date of the new main home and meets other requirements discussed in the instructions. See instructions for documentation to be attached.	<b>3</b>	2,523,939	
<b>4</b> Enter the smaller of line 2 or line 3. But: <b>(a)</b> if married filing separately, enter the smaller of line 3 or your share of the amount on line 2 (see instructions); or <b>(b)</b> if someone other than your spouse also purchased an interest in the home, enter the smaller of your share of the amount on line 3 or your share of the amount on line 2 (see instructions) . . . . .	<b>4</b>	2,390,760	
<b>5</b> Enter your modified adjusted gross income (see instructions) . . . . .	<b>5</b>		
<b>6</b> Enter \$125,000 (\$225,000 if married filing jointly) . . . . .	<b>6</b>	61,461,368	
<b>7</b> Is line 5 more than line 6? <b>No.</b> Skip lines 7 and 8. Enter -0- on line 9 and go to line 10. <b>Yes.</b> Subtract line 6 from line 5 and enter the result. If the result is \$20,000 or more, stop here. You cannot take the credit. Otherwise, go to line 8 . . . . .	<b>7</b>		
<b>8</b> Divide line 7 by \$20,000 and enter the result as a decimal (rounded to at least three places) . . . . .	<b>8</b>	.	
<b>9</b> Multiply line 4 by line 8 . . . . .	<b>9</b>	7,228	
<b>10</b> Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on your 2009 or 2010 Form 1040, line 67, or the appropriate line in the "Payments" section of Form 1040X	<b>10</b>	2,285,948	



You must attach a copy of the properly executed settlement statement (or similar documentation) used to complete the purchase (see instructions).

**Note.** Skip this page if you are not filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008 or 2009, or (2) pay an installment of the credit you claimed for a home purchased in 2008.

Name(s) shown on return

Your social security number

### Part III Disposition or Change in Use of Main Home for Which the Credit Was Claimed

- 11** Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions) . . . . . ►
- 12** If you meet the following conditions, check here . . . . . ☐  
 I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.
- 13** Check the box below that applies to you. See the instructions for the definition of "related person."
- a** ☐ I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured using the worksheet in the instructions). Go to Part IV below.
- b** ☐ I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured using the worksheet in the instructions). No repayment of the credit is required. Stop here.
- c** ☐ I sold the home to a related person. Go to Part IV below.
- d** ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part IV below.
- e** ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ►  
 \_\_\_\_\_  
 The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.
- f** ☐ My home was destroyed, condemned, or disposed of under threat of condemnation and I acquired or plan to acquire a new home within 2 years of the event (see instructions).
- g** ☐ My home was destroyed, condemned, or disposed of under threat of condemnation and I do not plan to acquire a new home within 2 years of the event (see instructions).
- h** ☐ The taxpayer who claimed the credit died in 2010. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2010 with the deceased taxpayer, see instructions. Otherwise, stop here.

### Part IV Repayment of Credit Claimed for 2008 or 2009

- |   |           |         |  |
|---|-----------|---------|--|
| <b>14</b> Enter the amount of the credit you claimed on Form 5405 for 2008 or 2009. See instructions if you filed a joint return for the year you claimed the credit or sold your home under threat of condemnation. If you checked box 13a above, go to line 15. Otherwise, skip line 15 and go to line 16 . . . . .   | <b>14</b> | 947,290 |  |
| <b>15</b> Enter the gain on the sale of your main home (as figured using the worksheet in the instructions) .   | <b>15</b> | *       |  |
| <b>16</b> Check the box below that applies to you. (Check only one box.)  |           |         |  |
| <b>a</b> <input type="checkbox"/> I am reporting a disposition or change in use of my main home. If you checked box 13a above, enter the smaller of line 14 or line 15. If you checked box 13g for an event that occurred before 2009, see instructions. Otherwise, enter the amount from line 14.  |           |         |  |
| <b>b</b> <input type="checkbox"/> I am paying an installment of the credit I claimed for a home purchased in 2008. Divide line 14 by 15.0 (but see instructions if you checked box 13g for an event that occurred after 2008). This is the minimum amount you must repay with your 2010 return. Enter this amount (or a larger amount if you choose) here. (see instructions) . . . . . | <b>16</b> | 958,589 |  |

**Next:** Include the amount from line 16 on your 2010 Form 1040, line 59, or Form 1040NR, line 58. Check the "Form 5405" box on that line.

\* Entry for this line is greater than zero, but too small to report

**Note.** Skip this page if you are not filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008 or 2009, or (2) pay an installment of the credit you claimed for a home purchased in 2008.

Name(s) shown on return

Your social security number

### Part III Disposition or Change in Use of Main Home for Which the Credit Was Claimed

- 11** Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions) . . . . . ►
- 12** If you meet the following conditions, check here . . . . . ► ☐  
 I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.
- 13** Check the box below that applies to you. See the instructions for the definition of "related person."
- a** ☐ I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured using the worksheet in the instructions). Go to Part IV below.
- b** ☐ I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured using the worksheet in the instructions). No repayment of the credit is required. Stop here.
- c** ☐ I sold the home to a related person. Go to Part IV below.
- d** ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part IV below.
- e** ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ►  
 \_\_\_\_\_  
 The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.
- f** ☐ My home was destroyed, condemned, or disposed of under threat of condemnation and I acquired or plan to acquire a new home within 2 years of the event (see instructions).
- g** ☐ My home was destroyed, condemned, or disposed of under threat of condemnation and I do not plan to acquire a new home within 2 years of the event (see instructions).
- h** ☐ The taxpayer who claimed the credit died in 2010. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2010 with the deceased taxpayer, see instructions. Otherwise, stop here.

### Part IV Repayment of Credit Claimed for 2008 or 2009

- |   |           |           |
|---|-----------|-----------|
| <b>14</b> Enter the amount of the credit you claimed on Form 5405 for 2008 or 2009. See instructions if you filed a joint return for the year you claimed the credit or sold your home under threat of condemnation. If you checked box 13a above, go to line 15. Otherwise, skip line 15 and go to line 16 . . . . .   | <b>14</b> | 6,443,425 |
| <b>15</b> Enter the gain on the sale of your main home (as figured using the worksheet in the instructions) .   | <b>15</b> | *         |
| <b>16</b> Check the box below that applies to you. (Check only one box.)  |           |           |
| <b>a</b> <input type="checkbox"/> I am reporting a disposition or change in use of my main home. If you checked box 13a above, enter the smaller of line 14 or line 15. If you checked box 13g for an event that occurred before 2009, see instructions. Otherwise, enter the amount from line 14.  |           |           |
| <b>b</b> <input type="checkbox"/> I am paying an installment of the credit I claimed for a home purchased in 2008. Divide line 14 by 15.0 (but see instructions if you checked box 13g for an event that occurred after 2008). This is the minimum amount you must repay with your 2010 return. Enter this amount (or a larger amount if you choose) here. (see instructions) . . . . . | <b>16</b> | 562,439   |

**Next:** Include the amount from line 16 on your 2010 Form 1040, line 59, or Form 1040NR, line 58. Check the "Form 5405" box on that line.

\* Entry for this line is greater than zero, but too small to report

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5695****Residential Energy Credits**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

► See instructions.

► Attach to Form 1040 or Form 1040NR.

**2010**  
Attachment  
Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 7,231,725

Your social security number

**Part I** **Nonbusiness Energy Property Credit** (See instructions before completing this part.)

1 Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) . . . . . ►		Total Boxes Checked = 7,137,071	
		<b>1</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Caution:</b> If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.			
2 Qualified energy efficiency improvements (see instructions).			
a	Insulation material or system specifically and primarily designed to reduce the heat loss or gain of your home . . . . .	<b>2a</b>	2,011,725
b	Exterior windows (including certain storm windows) and skylights . . . . .	<b>2b</b>	2,212,905
c	Exterior doors (including certain storm doors) . . . . .	<b>2c</b>	1,795,001
d	Metal roof with appropriate pigmented coatings or asphalt roof with appropriate cooling granules that are specifically and primarily designed to reduce the heat gain of your home, and the roof meets or exceeds the Energy Star program requirements in effect at the time of purchase or installation . . . . .	<b>2d</b>	426,519
3 Residential energy property costs (see instructions).			
a	Energy-efficient building property . . . . .	<b>3a</b>	1,079,626
b	Qualified natural gas, propane, or oil furnace or hot water boiler . . . . .	<b>3b</b>	1,371,540
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace . . . . .	<b>3c</b>	255,053
4	Add lines 2a through 3c . . . . .	<b>4</b>	7,019,126
5	Multiply line 4 by 30% (.30) . . . . .	<b>5</b>	7,021,285
6	Maximum credit amount. (If you jointly occupied the home, see instructions) . . . . .	<b>6</b>	\$ 1,500
7	Enter the amount, if any, from your 2009 Form 5695, line 11. Otherwise enter -0- . . . . .	<b>7</b>	1,088,551
8	Subtract line 7 from line 6 . . . . .	<b>8</b>	6,971,852
9	Enter the smaller of line 5 or line 8 . . . . .	<b>9</b>	7,008,433
10	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions) . . . . .	<b>10</b>	
11	<b>Nonbusiness energy property credit.</b> Enter the smaller of line 9 or line 10. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49 . . . . .	<b>11</b>	6,973,843

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13540P

Form **5695** (2010)

Form **5695****Residential Energy Credits**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

► See instructions.

► Attach to Form 1040 or Form 1040NR.

**2010**  
Attachment  
Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 7,231,725

Your social security number

**Part I** **Nonbusiness Energy Property Credit** (See instructions before completing this part.)

<b>1</b>	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) . . . . . ►	<b>1</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Caution:</b> If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.			
<b>2</b>	Qualified energy efficiency improvements (see instructions).		
<b>a</b>	Insulation material or system specifically and primarily designed to reduce the heat loss or gain of your home . . . . .	<b>2a</b>	3,530,072
<b>b</b>	Exterior windows (including certain storm windows) and skylights . . . . .	<b>2b</b>	7,827,533
<b>c</b>	Exterior doors (including certain storm doors) . . . . .	<b>2c</b>	2,071,826
<b>d</b>	Metal roof with appropriate pigmented coatings or asphalt roof with appropriate cooling granules that are specifically and primarily designed to reduce the heat gain of your home, and the roof meets or exceeds the Energy Star program requirements in effect at the time of purchase or installation . . . . .	<b>2d</b>	1,984,811
<b>3</b>	Residential energy property costs (see instructions).		
<b>a</b>	Energy-efficient building property . . . . .	<b>3a</b>	4,358,682
<b>b</b>	Qualified natural gas, propane, or oil furnace or hot water boiler . . . . .	<b>3b</b>	5,299,272
<b>c</b>	Advanced main air circulating fan used in a natural gas, propane, or oil furnace . . . . .	<b>3c</b>	1,030,000
<b>4</b>	Add lines 2a through 3c . . . . .	<b>4</b>	26,098,660
<b>5</b>	Multiply line 4 by 30% (.30) . . . . .	<b>5</b>	7,830,894
<b>6</b>	Maximum credit amount. (If you jointly occupied the home, see instructions) . . . . .	<b>6</b>	\$ 1,500
<b>7</b>	Enter the amount, if any, from your 2009 Form 5695, line 11. Otherwise enter -0- . . . . .	<b>7</b>	617,543
<b>8</b>	Subtract line 7 from line 6 . . . . .	<b>8</b>	9,876,640
<b>9</b>	Enter the smaller of line 5 or line 8 . . . . .	<b>9</b>	5,687,086
<b>10</b>	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions) . . . . .	<b>10</b>	
<b>11</b>	<b>Nonbusiness energy property credit.</b> Enter the smaller of line 9 or line 10. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49 . . . . .	<b>11</b>	5,418,263

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13540P

Form **5695** (2010)



**Part II Residential Energy Efficient Property Credit** (See instructions before completing this part.)**Note.** Skip lines 12 through 21 if you only have a **credit carryforward from 2009**.

<b>12</b>	Qualified solar electric property costs . . . . .	<b>12</b>	101,932	
<b>13</b>	Qualified solar water heating property costs . . . . .	<b>13</b>	53,637	
<b>14</b>	Qualified small wind energy property costs . . . . .	<b>14</b>	14,001	
<b>15</b>	Qualified geothermal heat pump property costs . . . . .	<b>15</b>	72,958	
<b>16</b>	Add lines 12 through 15 . . . . .	<b>16</b>	224,192	
<b>17</b>	Multiply line 16 by 30% (.30) . . . . .	<b>17</b>	223,194	
<b>18</b>	Qualified fuel cell property costs . . . . .	<b>18</b>	6,159	
<b>19</b>	Multiply line 18 by 30% (.30) . . . . .	<b>19</b>	6,159	
<b>20</b>	Kilowatt capacity of property on line 18 above ► _____ x \$1,000	<b>20</b>	17,177	
<b>21</b>	Enter the smaller of line 19 or line 20 . . . . .	<b>21</b>	*	
<b>22</b>	Credit carryforward from 2009. Enter the amount, if any, from your 2009 Form 5695, line 28 . .	<b>22</b>	102,875	
<b>23</b>	Add lines 17, 21, and 22 . . . . .	<b>23</b>	321,994	
<b>24</b>	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 .	<b>24</b>		
<b>25</b>	<b>1040 filers:</b> Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 3; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 22. <b>1040NR filers:</b> Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 3; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.	<b>25</b>	1,920,352	
<b>26</b>	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27 . . . . .	<b>26</b>	7,005,724	
<b>27</b>	<b>Residential energy efficient property credit.</b> Enter the smaller of line 23 or line 26. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49 . . . . .	<b>27</b>	273,291	
<b>28</b>	Credit carryforward to 2011. If line 27 is less than line 23, subtract line 27 from line 23 . . . . .	<b>28</b>	101,367	

\* Entry for this line is greater than zero, but too small to report

**Part II Residential Energy Efficient Property Credit** (See instructions before completing this part.)**Note.** Skip lines 12 through 21 if you only have a **credit carryforward from 2009**.

<b>12</b>	Qualified solar electric property costs . . . . .	<b>12</b>	1,471,535	
<b>13</b>	Qualified solar water heating property costs . . . . .	<b>13</b>	220,881	
<b>14</b>	Qualified small wind energy property costs . . . . .	<b>14</b>	41,489	
<b>15</b>	Qualified geothermal heat pump property costs . . . . .	<b>15</b>	920,180	
<b>16</b>	Add lines 12 through 15 . . . . .	<b>16</b>	2,654,057	
<b>17</b>	Multiply line 16 by 30% (.30) . . . . .	<b>17</b>	796,235	
<b>18</b>	Qualified fuel cell property costs . . . . .	<b>18</b>	14,389	
<b>19</b>	Multiply line 18 by 30% (.30) . . . . .	<b>19</b>	4,318	
<b>20</b>	Kilowatt capacity of property on line 18 above ► . . . . . x \$1,000	<b>20</b>	4,790,903	
<b>21</b>	Enter the smaller of line 19 or line 20 . . . . .	<b>21</b>	*	
<b>22</b>	Credit carryforward from 2009. Enter the amount, if any, from your 2009 Form 5695, line 28 . . . . .	<b>22</b>	208,405	
<b>23</b>	Add lines 17, 21, and 22 . . . . .	<b>23</b>	1,007,074	
<b>24</b>	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .	<b>24</b>		
<b>25</b>	<b>1040 filers:</b> Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 3; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 22. <b>1040NR filers:</b> Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 3; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.	<b>25</b>	2,453,574	
<b>26</b>	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27 . . . . .	<b>26</b>	101,715,572	
<b>27</b>	<b>Residential energy efficient property credit.</b> Enter the smaller of line 23 or line 26. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49 . . . . .	<b>27</b>	753,642	
<b>28</b>	Credit carryforward to 2011. If line 27 is less than line 23, subtract line 27 from line 23 . . . . .	<b>28</b>	253,432	

Form **5695** (2010)

\* Entry for this line is greater than zero, but too small to report

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5884****Work Opportunity Credit**

OMB No. 1545-0219

Department of the Treasury  
Internal Revenue Service► **Attach to your tax return.****2010**  
Attachment  
Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 45,023

Identifying number

<b>1</b>	Enter on the applicable line below the total 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 (if required) as members of a targeted group.		
<b>a</b>	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . . . \$ _____ × 25% (.25)	<b>1a</b>	922
<b>b</b>	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ _____ × 40% (.40)	<b>1b</b>	1,492
<b>c</b>	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ _____ × 50% (.50)	<b>1c</b>	89
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	<b>2</b>	2,271
<b>3</b>	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>3</b>	38,372
<b>4</b>	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5 . . . . .	<b>4</b>	40,528
<b>5</b>	Work opportunity credit included on line 4 from passive activities (see instructions) . . . . .	<b>5</b>	18,233
<b>6</b>	Subtract line 5 from line 4 . . . . .	<b>6</b>	23,243
<b>7</b>	Work opportunity credit allowed for 2010 from a passive activity (see instructions) . . . . .	<b>7</b>	9,555
<b>8</b>	Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2009 of the New York Liberty Zone business employee credit . . . . .	<b>8</b>	4,313
<b>9</b>	Carryback of the work opportunity credit from 2011 (see instructions) . . . . .	<b>9</b>	
<b>10</b>	Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b . . . . .	<b>10</b>	35,260
<b>11</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>11</b>	
<b>12</b>	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 29b . . . . .	<b>12</b>	

**General Instructions**

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

**What's New**

- The targeted groups for certain unemployed veterans and disconnected youth have expired for employees who begin work after 2010.
- The targeted group for Hurricane Katrina employees has expired for employees hired after August 27, 2009.
- Qualified wages do not include first-year wages paid to or incurred for a qualified employee if you claim a social security

tax exemption for wages paid to the employee after March 18, 2010, and before January 1, 2011, on your Employer's Tax Return (Form 941, etc.).

**Purpose of Form**

Use Form 5884 to claim the work opportunity credit for qualified first- or second-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone, renewal community, or rural renewal county to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

Form **5884****Work Opportunity Credit**

OMB No. 1545-0219

Department of the Treasury  
Internal Revenue Service► **Attach to your tax return.****2010**  
Attachment  
Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 45,023

Identifying number

<b>1</b>	Enter on the applicable line below the total 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 (if required) as members of a targeted group.		
<b>a</b>	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . . \$ _____ × 25% (.25)	<b>1a</b>	4,679
<b>b</b>	Qualified first-year wages of employees who worked for you at least 400 hours . . . . \$ _____ × 40% (.40)	<b>1b</b>	23,789
<b>c</b>	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . \$ _____ × 50% (.50)	<b>1c</b>	670
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	<b>2</b>	29,138
<b>3</b>	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts .	<b>3</b>	214,460
<b>4</b>	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5 . . . .	<b>4</b>	243,598
<b>5</b>	Work opportunity credit included on line 4 from passive activities (see instructions) . . . .	<b>5</b>	32,476
<b>6</b>	Subtract line 5 from line 4 . . . .	<b>6</b>	211,122
<b>7</b>	Work opportunity credit allowed for 2010 from a passive activity (see instructions) . . . .	<b>7</b>	40,789
<b>8</b>	Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2009 of the New York Liberty Zone business employee credit . . . .	<b>8</b>	166,755
<b>9</b>	Carryback of the work opportunity credit from 2011 (see instructions) . . . .	<b>9</b>	
<b>10</b>	Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b . . . .	<b>10</b>	418,666
<b>11</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . .	<b>11</b>	
<b>12</b>	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 29b . . . .	<b>12</b>	

**General Instructions**

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

**What's New**

- The targeted groups for certain unemployed veterans and disconnected youth have expired for employees who begin work after 2010.
- The targeted group for Hurricane Katrina employees has expired for employees hired after August 27, 2009.
- Qualified wages do not include first-year wages paid to or incurred for a qualified employee if you claim a social security

tax exemption for wages paid to the employee after March 18, 2010, and before January 1, 2011, on your Employer's Tax Return (Form 941, etc.).

**Purpose of Form**

Use Form 5884 to claim the work opportunity credit for qualified first- or second-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone, renewal community, or rural renewal county to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

Form **6251**Department of the Treasury  
Internal Revenue Service (99)NUMBER OF RETURNS FILED FOR SELECTED LINES  
**Alternative Minimum Tax—Individuals**

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **32**

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

Total Forms Filed = 9,338,627

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 6. (If less than zero, enter as a negative amount.) . . . . .	1	9,334,439	
2	Medical and dental. Enter the <b>smaller</b> of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0- . . . . .	2	975,105	
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8 . . . . .	3	7,165,286	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions . . . . .	4	140,179	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27 . . . . .	5	1,846,130	
6	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule . . . . .	6	( 4,483 )	
7	Tax refund from Form 1040, line 10 or line 21 . . . . .	7	( 2,896,681 )	
8	Investment interest expense (difference between regular tax and AMT) . . . . .	8	179,536	
9	Depletion (difference between regular tax and AMT) . . . . .	9	31,603	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount . . . . .	10	183,842	
11	Alternative tax net operating loss deduction . . . . .	11	( 110,917 )	
12	Interest from specified private activity bonds exempt from the regular tax . . . . .	12	1,104,162	
13	Qualified small business stock (7% of gain excluded under section 1202) . . . . .	13	5,389	
14	Exercise of incentive stock options (excess of AMT income over regular tax income) . . . . .	14	15,652	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) . . . . .	15	177,756	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) . . . . .	16	1,436	
17	Disposition of property (difference between AMT and regular tax gain or loss) . . . . .	17	487,512	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) . . . . .	18	1,637,396	
19	Passive activities (difference between AMT and regular tax income or loss) . . . . .	19	1,200,777	
20	Loss limitations (difference between AMT and regular tax income or loss) . . . . .	20	398,567	
21	Circulation costs (difference between regular tax and AMT) . . . . .	21	1,795	
22	Long-term contracts (difference between AMT and regular tax income) . . . . .	22	4,824	
23	Mining costs (difference between regular tax and AMT) . . . . .	23	9,011	
24	Research and experimental costs (difference between regular tax and AMT) . . . . .	24	1,943	
25	Income from certain installment sales before January 1, 1987. . . . .	25	( 114 )	
26	Intangible drilling costs preference . . . . .	26	2,708	
27	Other adjustments, including income-based related adjustments . . . . .	27	149,269	
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.) . . . . .	28	9,335,559	

**Part II Alternative Minimum Tax (AMT)**

29	Exemption. (If you were under age 24 at the end of 2010, see page 8 of the instructions.) <b>IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . .</b> Single or head of household . . . . . \$112,500 . . . . . \$47,450 Married filing jointly or qualifying widow(er) . . . . . 150,000 . . . . . 72,450 Married filing separately. . . . . 75,000 . . . . . 36,225 If line 28 is <b>over</b> the amount shown above for your filing status, see page 8 of the instructions.	29	8,541,316	
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II . . . . .	30	6,534,117	
31	• If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. • <b>All others:</b> If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	31	6,438,335	
32	Alternative minimum tax foreign tax credit (see page 9 of the instructions) . . . . .	32	2,047,700	
33	Tentative minimum tax. Subtract line 32 from line 31 . . . . .	33	6,399,327	
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 11 of the instructions) . . . . .	34	8,310,679	
35	<b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 . . . . .	35	4,013,558	

Form **6251**Department of the Treasury  
Internal Revenue Service (99)**Alternative Minimum Tax—Individuals**

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **32**

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

Total Forms Filed = 9,338,627

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 6. (If less than zero, enter as a negative amount.) . . . . .	1	1,807,192,246	
2	Medical and dental. Enter the <b>smaller</b> of Schedule A (Form 1040), line 4, <b>or</b> 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0- . . . . .	2	1,890,691	
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8 . . . . .	3	177,184,115	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions . . . . .	4	1,090,468	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27 . . . . .	5	26,740,519	
6	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule . . . . .	6	( 5,776 )	
7	Tax refund from Form 1040, line 10 or line 21 . . . . .	7	( 9,248,399 )	
8	Investment interest expense (difference between regular tax and AMT) . . . . .	8	-460,822	
9	Depletion (difference between regular tax and AMT) . . . . .	9	360,970	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount . . . . .	10	59,964,537	
11	Alternative tax net operating loss deduction . . . . .	11	( 12,113,974 )	
12	Interest from specified private activity bonds exempt from the regular tax . . . . .	12	1,645,339	
13	Qualified small business stock (7% of gain excluded under section 1202) . . . . .	13	72,106	
14	Exercise of incentive stock options (excess of AMT income over regular tax income) . . . . .	14	1,283,099	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) . . . . .	15	1,143,975	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) . . . . .	16	-350	
17	Disposition of property (difference between AMT and regular tax gain or loss) . . . . .	17	-2,906,696	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) . . . . .	18	-2,083,129	
19	Passive activities (difference between AMT and regular tax income or loss) . . . . .	19	411,638	
20	Loss limitations (difference between AMT and regular tax income or loss) . . . . .	20	-575,847	
21	Circulation costs (difference between regular tax and AMT) . . . . .	21	-18,599	
22	Long-term contracts (difference between AMT and regular tax income) . . . . .	22	-195,453	
23	Mining costs (difference between regular tax and AMT) . . . . .	23	91,980	
24	Research and experimental costs (difference between regular tax and AMT) . . . . .	24	3,872	
25	Income from certain installment sales before January 1, 1987. . . . .	25	( 3,058 )	
26	Intangible drilling costs preference . . . . .	26	224,790	
27	Other adjustments, including income-based related adjustments . . . . .	27	288,602	
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.) . . . . .	28	2,052,491,556	

**Part II Alternative Minimum Tax (AMT)**

29	Exemption. (If you were under age 24 at the end of 2010, see page 8 of the instructions.) <b>IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . .</b> Single or head of household . . . . . \$112,500 . . . . . \$47,450 Married filing jointly or qualifying widow(er) . . . . . 150,000 . . . . . 72,450 Married filing separately. . . . . 75,000 . . . . . 36,225 If line 28 is <b>over</b> the amount shown above for your filing status, see page 8 of the instructions.	29	455,206,124	
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II . . . . .	30	1,714,472,210	
31	• If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. • <b>All others:</b> If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	31	420,718,382	
32	Alternative minimum tax foreign tax credit (see page 9 of the instructions) . . . . .	32	13,452,051	
33	Tentative minimum tax. Subtract line 32 from line 31 . . . . .	33	407,337,012	
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 11 of the instructions) . . . . .	34	405,542,480	
35	<b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 . . . . .	35	27,456,220	



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

<b>36</b>	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 9 of the instructions . . . . .			<b>36</b>	
<b>37</b>	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter . . . . .	<b>37</b>	4,146,760		
<b>38</b>	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter . . . . .	<b>38</b>	142,707		
<b>39</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter . . . . .	<b>39</b>	4,075,978		
<b>40</b>	Enter the <b>smaller</b> of line 36 or line 39 . . . . .	<b>40</b>			
<b>41</b>	Subtract line 40 from line 36 . . . . .	<b>41</b>			
<b>42</b>	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .	<b>42</b>		3,810,523	
<b>43</b>	Enter: <ul style="list-style-type: none"> <li>\$68,000 if married filing jointly or qualifying widow(er),</li> <li>\$34,000 if single or married filing separately, or</li> <li>\$45,550 if head of household.</li> </ul>	<b>43</b>			
<b>44</b>	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0- . . . . .	<b>44</b>			
<b>45</b>	Subtract line 44 from line 43. If zero or less, enter -0- . . . . .	<b>45</b>			
<b>46</b>	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	<b>46</b>			
<b>47</b>	Enter the <b>smaller</b> of line 45 or line 46 . . . . .	<b>47</b>			
<b>48</b>	Subtract line 47 from line 46 . . . . .	<b>48</b>			
<b>49</b>	Multiply line 48 by 15% (.15) . . . . .	<b>49</b>		3,670,820	
<b>If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.</b>					
<b>50</b>	Subtract line 46 from line 40 . . . . .	<b>50</b>			
<b>51</b>	Multiply line 50 by 25% (.25) . . . . .	<b>51</b>		108,513	
<b>52</b>	Add lines 42, 49, and 51 . . . . .	<b>52</b>			
<b>53</b>	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .	<b>53</b>		4,013,471	
<b>54</b>	Enter the <b>smaller</b> of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet on page 9 of the instructions . . . . .	<b>54</b>			

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

<b>36</b>	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 9 of the instructions . . . . .			<b>36</b>		
<b>37</b>	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter . . . . .	<b>37</b>	367,708,752			
<b>38</b>	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter . . . . .	<b>38</b>	6,261,807			
<b>39</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter . . . . .	<b>39</b>	374,137,125			
<b>40</b>	Enter the <b>smaller</b> of line 36 or line 39 . . . . .	<b>40</b>				
<b>41</b>	Subtract line 40 from line 36 . . . . .	<b>41</b>				
<b>42</b>	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .	<b>42</b>			277,924,184	
<b>43</b>	Enter: <ul style="list-style-type: none"> <li>\$68,000 if married filing jointly or qualifying widow(er),</li> <li>\$34,000 if single or married filing separately, or</li> <li>\$45,550 if head of household.</li> </ul>	<b>43</b>				
<b>44</b>	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0- . . . . .	<b>44</b>				
<b>45</b>	Subtract line 44 from line 43. If zero or less, enter -0- . . . . .	<b>45</b>				
<b>46</b>	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	<b>46</b>				
<b>47</b>	Enter the <b>smaller</b> of line 45 or line 46 . . . . .	<b>47</b>				
<b>48</b>	Subtract line 47 from line 46 . . . . .	<b>48</b>				
<b>49</b>	Multiply line 48 by 15% (.15) . . . . .	<b>49</b>			49,502,769	
<b>If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.</b>						
<b>50</b>	Subtract line 46 from line 40 . . . . .	<b>50</b>				
<b>51</b>	Multiply line 50 by 25% (.25) . . . . .	<b>51</b>			988,344	
<b>52</b>	Add lines 42, 49, and 51 . . . . .	<b>52</b>				
<b>53</b>	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .	<b>53</b>			373,217,631	
<b>54</b>	Enter the <b>smaller</b> of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet on page 9 of the instructions . . . . .	<b>54</b>				

Form **6252**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Installment Sale Income**

► Attach to your tax return.  
► Use a separate form for each sale or other disposition of  
property on the installment method.

OMB No. 1545-0228

**2010**  
Attachment  
Sequence No. **79**

Identifying number

Total Forms Filed = 683,552

1	Description of property ►		
2a	Date acquired (mm/dd/yyyy) ►	b	Date sold (mm/dd/yyyy) ►
3	Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> 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 . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> 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. <b>Do not</b> include interest, whether stated or unstated	5	109,770	
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	97,025	
14	Subtract line 13 from line 5. If zero or less, <b>do not</b> complete the rest of this form (see instructions)	14	109,194	
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	1,855	
16	<b>Gross profit.</b> Subtract line 15 from line 14 . . . . .	16	107,447	
17	Subtract line 13 from line 6. If zero or less, enter -0- . . . . .	17	1,175	
18	<b>Contract price.</b> Add line 7 and line 17 . . . . .	18	109,965	

**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 (expressed as a decimal amount). 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). <b>Do not</b> include interest, whether stated or unstated	21	622,772	
22	Add lines 20 and 21 . . . . .	22	622,832	
23	Payments received in prior years (see instructions). <b>Do not</b> include interest, whether stated or unstated . . . . .	23	582,412	
24	<b>Installment sale income.</b> Multiply line 22 by line 19 . . . . .	24	617,253	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions) . . . . .	25	1,499	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions). . . . .	26	617,253	

**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? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> 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	<input type="checkbox"/> 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 (mm/dd/yyyy) . . . . . ►			
b	<input type="checkbox"/> The first disposition was a sale or exchange of stock to the issuing corporation.			
c	<input type="checkbox"/> The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.			
d	<input type="checkbox"/> The second disposition occurred after the death of the original seller or buyer.			
e	<input type="checkbox"/> 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 (see instructions) . . . . .	30	0	
31	Enter contract price from line 18 for year of first sale . . . . .	31	0	
32	Enter the <b>smaller</b> of line 30 or line 31 . . . . .	32	0	
33	Total payments received by the end of your 2010 tax year (see instructions) . . . . .	33	0	
34	Subtract line 33 from line 32. If zero or less, enter -0- . . . . .	34	0	
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	*	

Form **6252****Installment Sale Income**

OMB No. 1545-0228

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.**

**2010**  
 Attachment  
 Sequence No. **79**

Name(s) shown on return

Identifying number

Total Forms Filed = 683,552

**1** Description of property ► \_\_\_\_\_

**2a** Date acquired (mm/dd/yyyy) ► \_\_\_\_\_ **b** Date sold (mm/dd/yyyy) ► \_\_\_\_\_

**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.

<b>5</b>	Selling price including mortgages and other debts. <b>Do not</b> include interest, whether stated or unstated	<b>5</b>	45,688,327
<b>6</b>	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	<b>6</b>	
<b>7</b>	Subtract line 6 from line 5.	<b>7</b>	
<b>8</b>	Cost or other basis of property sold	<b>8</b>	
<b>9</b>	Depreciation allowed or allowable	<b>9</b>	
<b>10</b>	Adjusted basis. Subtract line 9 from line 8	<b>10</b>	
<b>11</b>	Commissions and other expenses of sale	<b>11</b>	
<b>12</b>	Income recapture from Form 4797, Part III (see instructions)	<b>12</b>	
<b>13</b>	Add lines 10, 11, and 12	<b>13</b>	13,904,757
<b>14</b>	Subtract line 13 from line 5. If zero or less, <b>do not</b> complete the rest of this form (see instructions)	<b>14</b>	31,783,570
<b>15</b>	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-	<b>15</b>	176,938
<b>16</b>	<b>Gross profit.</b> Subtract line 15 from line 14	<b>16</b>	31,632,362
<b>17</b>	Subtract line 13 from line 6. If zero or less, enter -0-	<b>17</b>	253,133
<b>18</b>	<b>Contract price.</b> Add line 7 and line 17	<b>18</b>	45,076,939

**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.

<b>19</b>	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions	<b>19</b>	
<b>20</b>	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	<b>20</b>	
<b>21</b>	Payments received during year (see instructions). <b>Do not</b> include interest, whether stated or unstated	<b>21</b>	91,896,708
<b>22</b>	Add lines 20 and 21	<b>22</b>	92,149,841
<b>23</b>	Payments received in prior years (see instructions). <b>Do not</b> include interest, whether stated or unstated	<b>23</b>	106,058,928
<b>24</b>	<b>Installment sale income.</b> Multiply line 22 by line 19	<b>24</b>	28,364,679
<b>25</b>	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	<b>25</b>	69,216
<b>26</b>	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions).	<b>26</b>	28,295,462

**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 (mm/dd/yyyy) . . . . . ► \_\_\_\_\_

**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).

<b>30</b>	Selling price of property sold by related party (see instructions)	<b>30</b>	0
<b>31</b>	Enter contract price from line 18 for year of first sale	<b>31</b>	0
<b>32</b>	Enter the <b>smaller</b> of line 30 or line 31	<b>32</b>	0
<b>33</b>	Total payments received by the end of your 2010 tax year (see instructions)	<b>33</b>	0
<b>34</b>	Subtract line 33 from line 32. If zero or less, enter -0-	<b>34</b>	0
<b>35</b>	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	<b>35</b>	*
<b>36</b>	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	<b>36</b>	*
<b>37</b>	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions).	<b>37</b>	*

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **6781****Gains and Losses From Section 1256****Contracts and Straddles**

OMB No. 1545-0644

**2010**Attachment  
Sequence No. **82**Department of the Treasury  
Internal Revenue Service► **Attach to your tax return.**

Name(s) shown on tax return

Total Forms Filed = 659,872

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	655,794
4 Form 1099-B adjustments. See instructions and attach schedule . . . . .	4	5,293
5 Combine lines 3 and 4 . . . . .	5	653,420
<b>Note:</b> 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 checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number . . . . .	6	1,280
7 Combine lines 5 and 6 . . . . .	7	654,431
8 <b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions) . . . . .	8	630,786
9 <b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions) . . . . .	9	652,442

**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-
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 (	2,131 )
b Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions) . . . . .						11b (	1,293 )

**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-
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) . . . . .					13a 1,679
b Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions) . . . . .					13b 277

**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				

Form **6781**Department of the Treasury  
Internal Revenue Service**Gains and Losses From Section 1256  
Contracts and Straddles**

► Attach to your tax return.

OMB No. 1545-0644

**2010**Attachment  
Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 659,872

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	8,800,157
4	Form 1099-B adjustments. See instructions and attach schedule . . . . .	4	73,901
5	Combine lines 3 and 4 . . . . .	5	8,874,058
<b>Note:</b> 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 checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number . . . . .	6	110,873
7	Combine lines 5 and 6 . . . . .	7	8,984,931
8	<b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions) . . . . .	8	3,593,967
9	<b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions) . . . . .	9	5,390,961

**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-
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 ( 39,032 )	
b	Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions) . . . . .					11b ( 15,670 )	

**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-
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) . . . . .				13a 543,406
b	Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions) . . . . .				13b 340,567

**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				



## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8283**

(Rev. December 2006)

Department of the Treasury  
Internal Revenue Service**Noncash Charitable Contributions**▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**▶ **See separate instructions.**

OMB No. 1545-0908

Attachment  
Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 7,268,430

Identifying number

**Note.** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.**Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities**—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 more than \$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 (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
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 (see instructions)	(h) Method used to determine the fair market value
A						
B				4,011,749	7,216,242	
C						
D						
E						

**Part II Partial Interests and Restricted Use Property**—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).**2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ \_\_\_\_\_ .  
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 ▶ \_\_\_\_\_**3a** 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

Form **8283**

(Rev. December 2006)

Department of the Treasury  
Internal Revenue Service**Noncash Charitable Contributions**▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**▶ **See separate instructions.**

OMB No. 1545-0908

Attachment  
Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 7,268,430

Identifying number

**Note.** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.**Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities**—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 more than \$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 (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
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 (see instructions)	(h) Method used to determine the fair market value
A						
B				31,336,539	28,781,281	
C						
D						
E						

**Part II Partial Interests and Restricted Use Property**—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).**2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ \_\_\_\_\_ .  
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 ▶ \_\_\_\_\_**3a** 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. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)**—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 (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

**Part I Information on Donated Property**—To be completed by the taxpayer and/or the appraiser.

**4** Check the box that describes the type of property donated:

- |  |  |                                     |
|--|--|-------------------------------------|
| <input type="checkbox"/> Art* (contribution of \$20,000 or more)   | <input type="checkbox"/> Qualified Conservation Contribution | <input type="checkbox"/> Equipment  |
| <input type="checkbox"/> Art* (contribution of less than \$20,000) | <input type="checkbox"/> Other Real Estate                   | <input type="checkbox"/> Securities |
| <input type="checkbox"/> Collectibles**                            | <input type="checkbox"/> Intellectual Property               | <input type="checkbox"/> Other      |

\*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

\*\*Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

**Note.** In certain cases, you must attach a qualified appraisal of the property. See instructions.

<b>5</b>	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
<b>A</b>			
<b>B</b>			85,732
<b>C</b>			
<b>D</b>			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions		
					(h) Amount claimed as a deduction	(i) Average trading price of securities	
<b>A</b>							
<b>B</b>			72,825	3,049	67,338	6,541	
<b>C</b>							
<b>D</b>							

**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. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other 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. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

**Sign****Here**

Signature ►

Title ►

Date ►

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 the following 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 3 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. This acknowledgment does not represent agreement with the claimed fair market value.

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



Name(s) shown on your income tax return

Identifying number

**Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)**—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 (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

**Part I Information on Donated Property**—To be completed by the taxpayer and/or the appraiser.

**4** Check the box that describes the type of property donated:

- |  |  |                                     |
|--|--|-------------------------------------|
| <input type="checkbox"/> Art* (contribution of \$20,000 or more)   | <input type="checkbox"/> Qualified Conservation Contribution | <input type="checkbox"/> Equipment  |
| <input type="checkbox"/> Art* (contribution of less than \$20,000) | <input type="checkbox"/> Other Real Estate                   | <input type="checkbox"/> Securities |
| <input type="checkbox"/> Collectibles**                            | <input type="checkbox"/> Intellectual Property               | <input type="checkbox"/> Other      |

\*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

\*\*Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

**Note.** In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A			
B			14,578,980
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A						
B			3,263,252	709,086	7,846,525	134,888
C						
D						

**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. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other 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. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

**Sign****Here**

Signature ►

Title ►

Date ►

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 the following 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 3 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. This acknowledgment does not represent agreement with the claimed fair market value.

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



AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8396**Department of the Treasury  
Internal Revenue Service (99)**Mortgage Interest Credit**(For Holders of Qualified Mortgage Credit Certificates Issued by  
State or Local Governmental Units or Agencies)

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

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 44,292

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 your tax return.

Name of Issuer of Mortgage Credit Certificate	Mortgage Credit Certificate Number	Issue Date
---	------------------------------------	------------

**Before you begin Part I**, figure the amounts of any of the following credits you are claiming: Credit for the elderly or the disabled, alternative motor vehicle credit, qualified plug-in electric vehicle credit, and qualified plug-in electric drive motor vehicle credit.

**Part I Current Year Mortgage Interest Credit**

<b>1</b>	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 . . . . .	<b>1</b>		
<b>2</b>	Enter the certificate credit rate shown on your <b>mortgage credit certificate</b> . <b>Do not</b> enter the interest rate on your home mortgage . . . . .	<b>2</b>		%
<b>3</b>	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter . <b>You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</b>	<b>3</b>	41,299	
<b>4</b>	Enter any 2007 credit carryforward from line 18 of your 2009 Form 8396 . . . . .	<b>4</b>	*	
<b>5</b>	Enter any 2008 credit carryforward from line 16 of your 2009 Form 8396 . . . . .	<b>5</b>	*	
<b>6</b>	Enter any 2009 credit carryforward from line 19 of your 2009 Form 8396 . . . . .	<b>6</b>	*	
<b>7</b>	Add lines 3 through 6 . . . . .	<b>7</b>	42,297	
<b>8</b>	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions) . . . . .	<b>8</b>	43,728	
<b>9</b>	<b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 8. Also include this amount in the total on Form 1040, line 53, or Form 1040NR, line 50. Check box <b>c</b> on that line and enter "8396" in the space next to that box . . . . .	<b>9</b>	41,733	

**Part II Mortgage Interest Credit Carryforward to 2011.** (Complete **only** if line 9 is less than line 7.)

<b>10</b>	Add lines 3 and 4 . . . . .	<b>10</b>		
<b>11</b>	Enter the amount from line 7 . . . . .	<b>11</b>		
<b>12</b>	Enter the <b>larger</b> of line 9 or line 10 . . . . .	<b>12</b>		
<b>13</b>	Subtract line 12 from line 11 . . . . .	<b>13</b>		
<b>14</b>	<b>2009 credit carryforward to 2011.</b> Enter the <b>smaller</b> of line 6 or line 13 . . . . .	<b>14</b>		
<b>15</b>	Subtract line 14 from line 13 . . . . .	<b>15</b>		
<b>16</b>	<b>2008 credit carryforward to 2011.</b> Enter the <b>smaller</b> of line 5 or line 15 . . . . .	<b>16</b>		
<b>17</b>	<b>2010 credit carryforward to 2011.</b> Subtract line 9 from line 3. If zero or less, enter -0- . . . . .	<b>17</b>		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 62502X

Form **8396** (2010)

\*Entry for this line is greater than zero, but too small to report

Form **8396**Department of the Treasury  
Internal Revenue Service (99)**Mortgage Interest Credit**(For Holders of Qualified Mortgage Credit Certificates Issued by  
State or Local Governmental Units or Agencies)

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

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 44,292

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 your tax return.

Name of Issuer of Mortgage Credit Certificate	Mortgage Credit Certificate Number	Issue Date
---	------------------------------------	------------

**Before you begin Part I**, figure the amounts of any of the following credits you are claiming: Credit for the elderly or the disabled, alternative motor vehicle credit, qualified plug-in electric vehicle credit, and qualified plug-in electric drive motor vehicle credit.

**Part I Current Year Mortgage Interest Credit**

<b>1</b>	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 . . . . .	<b>1</b>		
<b>2</b>	Enter the certificate credit rate shown on your <b>mortgage credit certificate</b> . <b>Do not</b> enter the interest rate on your home mortgage . . . . .	<b>2</b>		%
<b>3</b>	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter . . . . . <b>You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</b>	<b>3</b>	49,599	
<b>4</b>	Enter any 2007 credit carryforward from line 18 of your 2009 Form 8396 . . . . .	<b>4</b>	*	
<b>5</b>	Enter any 2008 credit carryforward from line 16 of your 2009 Form 8396 . . . . .	<b>5</b>	*	
<b>6</b>	Enter any 2009 credit carryforward from line 19 of your 2009 Form 8396 . . . . .	<b>6</b>	*	
<b>7</b>	Add lines 3 through 6 . . . . .	<b>7</b>	71,867	
<b>8</b>	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions) . . . . .	<b>8</b>	220,977	
<b>9</b>	<b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 8. Also include this amount in the total on Form 1040, line 53, or Form 1040NR, line 50. Check box <b>c</b> on that line and enter "8396" in the space next to that box . . . . .	<b>9</b>	51,199	

**Part II Mortgage Interest Credit Carryforward to 2011.** (Complete **only** if line 9 is less than line 7.)

<b>10</b>	Add lines 3 and 4 . . . . .	<b>10</b>		
<b>11</b>	Enter the amount from line 7. . . . .	<b>11</b>		
<b>12</b>	Enter the <b>larger</b> of line 9 or line 10. . . . .	<b>12</b>		
<b>13</b>	Subtract line 12 from line 11. . . . .	<b>13</b>		
<b>14</b>	<b>2009 credit carryforward to 2011.</b> Enter the <b>smaller</b> of line 6 or line 13 . . . . .	<b>14</b>		
<b>15</b>	Subtract line 14 from line 13. . . . .	<b>15</b>		
<b>16</b>	<b>2008 credit carryforward to 2011.</b> Enter the <b>smaller</b> of line 5 or line 15 . . . . .	<b>16</b>		
<b>17</b>	<b>2010 credit carryforward to 2011.</b> Subtract line 9 from line 3. If zero or less, enter -0- . . . . .	<b>17</b>		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 62502X

Form **8396** (2010)

\*Entry for this line is greater than zero, but too small to report



Form **8582****Passive Activity Loss Limitations**

OMB No. 1545-1008

Department of the Treasury  
Internal Revenue Service (99)▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1041.**2010**  
Attachment  
Sequence No. **88**

Name(s) shown on return

Total Forms Filed = 4,352,139

Identifying number

**Part I 2010 Passive Activity Loss****Caution:** Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** on page 3 of the instructions.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .	<b>1a</b>	649,773		
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .	<b>1b</b>	( 2,670,851	)	
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .	<b>1c</b>	( 1,337,233	)	
<b>d</b> Combine lines 1a, 1b, and 1c . . . . .	<b>1d</b>	2,929,915		

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

<b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a) . . . . .	<b>2a</b>	( *	)	
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . .	<b>2b</b>	( *	)	
<b>c</b> Add lines 2a and 2b . . . . .	<b>2c</b>	( 503	)	

**All Other Passive Activities**

<b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .	<b>3a</b>	676,407		
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .	<b>3b</b>	( 1,397,968	)	
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .	<b>3c</b>	( 1,318,061	)	
<b>d</b> Combine lines 3a, 3b, and 3c . . . . .	<b>3d</b>	1,921,534		

<b>4</b> Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. <b>Do not</b> complete Form 8582. Report the losses on the forms and schedules normally used . . . . .	<b>4</b>	4,351,499		
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See page 9 of the instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .	<b>5</b>	2,778,191		
<b>6</b> Enter \$150,000. If married filing separately, see page 9 . . . . .	<b>6</b>	2,756,380		
<b>7</b> Enter modified adjusted gross income, but not less than zero (see page 9) . . . . .	<b>7</b>	2,665,456		
<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.				
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>	1,836,680		
<b>9</b> Multiply line 8 by 50% (.5). <b>Do not</b> enter more than \$25,000. If married filing separately, see page 9 . . . . .	<b>9</b>	1,836,680		
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9 . . . . .	<b>10</b>	1,836,145		
If line 2c is a loss, go to Part III. Otherwise, go to line 15.				

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities****Note:** Enter all numbers in Part III as positive amounts. See the example for Part II on page 9 of the instructions.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions . . . . .	<b>11</b>	473		
<b>12</b> Enter the loss from line 4 . . . . .	<b>12</b>			
<b>13</b> Reduce line 12 by the amount on line 10 . . . . .	<b>13</b>	503		
<b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13 . . . . .	<b>14</b>	473		

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total . . . . .	<b>15</b>	1,112,319		
<b>16</b> <b>Total losses allowed from all passive activities for 2010.</b> Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return . . . . .	<b>16</b>	2,616,400		

**For Paperwork Reduction Act Notice, see page 13 of the instructions.**

Cat. No. 63704F

Form **8582** (2010)

\*Entry for this line is greater than zero, but too small to report

Form **8582**Department of the Treasury  
Internal Revenue Service (99)**Passive Activity Loss Limitations**

OMB No. 1545-1008

**2010**  
Attachment  
Sequence No. **88**▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return

Total Forms Filed = 4,352,139

Identifying number

**Part I 2010 Passive Activity Loss****Caution:** Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** on page 3 of the instructions.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .	<b>1a</b>	10,841,068		
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .	<b>1b</b>	( 45,351,526 )		
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .	<b>1c</b>	( 67,824,340 )		
<b>d</b> Combine lines 1a, 1b, and 1c . . . . .	<b>1d</b>	-102,334,798		

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

<b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a) . . . . .	<b>2a</b>	( *	)	
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . .	<b>2b</b>	( *	)	
<b>c</b> Add lines 2a and 2b . . . . .	<b>2c</b>	( 51,662 )		

**All Other Passive Activities**

<b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .	<b>3a</b>	27,324,592		
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .	<b>3b</b>	( 35,699,684 )		
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .	<b>3c</b>	( 79,123,695 )		
<b>d</b> Combine lines 3a, 3b, and 3c . . . . .	<b>3d</b>	-87,498,787		

<b>4</b> Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. <b>Do not</b> complete Form 8582. Report the losses on the forms and schedules normally used . . . . .	<b>4</b>	-189,885,247		
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See page 9 of the instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .	<b>5</b>	105,072,848		
<b>6</b> Enter \$150,000. If married filing separately, see page 9 . . . . .	<b>6</b>	412,674,720		
<b>7</b> Enter modified adjusted gross income, but not less than zero (see page 9)	<b>7</b>	507,787,891		
<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.				
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>	123,857,692		
<b>9</b> Multiply line 8 by 50% (.5). <b>Do not</b> enter more than \$25,000. If married filing separately, see page 9	<b>9</b>	36,324,292		
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9 . . . . .	<b>10</b>	19,517,697		
If line 2c is a loss, go to Part III. Otherwise, go to line 15.				

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities****Note:** Enter all numbers in Part III as positive amounts. See the example for Part II on page 9 of the instructions.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	<b>11</b>	8,079		
<b>12</b> Enter the loss from line 4 . . . . .	<b>12</b>			
<b>13</b> Reduce line 12 by the amount on line 10 . . . . .	<b>13</b>	62,364		
<b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13 . . . . .	<b>14</b>	7,911		

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total . . . . .	<b>15</b>	21,758,420		
<b>16</b> <b>Total losses allowed from all passive activities for 2010.</b> Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return . . . . .	<b>16</b>	44,191,607		

**For Paperwork Reduction Act Notice, see page 13 of the instructions.**

Cat. No. 63704F

Form **8582** (2010)

\*Entry for this line is greater than zero, but too small to report

Form **8586**

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Low-Income Housing Credit**

OMB No. 1545-0984

Department of the Treasury  
Internal Revenue Service (99)► **Attach to your tax return.****2010**  
Attachment  
Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 50,371

Identifying number

**Part I Buildings Placed in Service Before 2008**

<b>1</b>	Number of Forms 8609-A attached for buildings placed in service before 2008 . . . . . ► *		
<b>2</b>	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
<b>3</b>	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions) . . . . .	<b>3</b>	26
<b>4</b>	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts . . . . .	<b>4</b>	45,429
<b>5</b>	Add lines 3 and 4. Estates and trusts, go to line 6; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1d . . . . .	<b>5</b>	45,440
<b>6</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>6</b>	
<b>7</b>	Estates and trusts. Subtract line 6 from line 5. Report this amount on Form 3800, line 1d . . . . .	<b>7</b>	

**Part II Buildings Placed in Service After 2007**

<b>8</b>	Number of Forms 8609-A attached for buildings placed in service after 2007 . . . . . ►		
<b>9</b>	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
<b>10</b>	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions) . . . . .	<b>10</b>	*
<b>11</b>	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts. . . . .	<b>11</b>	4,506
<b>12</b>	Add lines 10 and 11. Partnerships and S corporations, report this amount on Schedule K; all others, continue to line 13 . . . . .	<b>12</b>	4,964
<b>13</b>	Low-income housing credit included on line 12 from passive activities (see instructions) . . . . .	<b>13</b>	2,136
<b>14</b>	Subtract line 13 from line 12 . . . . .	<b>14</b>	2,852
<b>15</b>	Low-income housing credit allowed for 2010 from a passive activity (see instructions) . . . . .	<b>15</b>	6,658
<b>16</b>	Carryforward of low-income housing credit to 2010 (see instructions) . . . . .	<b>16</b>	2,887
<b>17</b>	Carryback of low-income housing credit from 2011 (see instructions) . . . . .	<b>17</b>	
<b>18</b>	Add lines 14 through 17. Estates and trusts, go to line 19; all others, report this amount on Form 3800, line 29d . . . . .	<b>18</b>	10,991
<b>19</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>19</b>	
<b>20</b>	<b>Estates and trusts.</b> Subtract line 19 from line 18. Report this amount on Form 3800, line 29d . . . . .	<b>20</b>	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 639871

Form **8586** (2010)

\*Entry for this line is greater than zero, but too small to report

Form **8586****Low-Income Housing Credit**

OMB No. 1545-0984

Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to your tax return.****2010**  
Attachment  
Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 50,371

Identifying number

**Part I Buildings Placed in Service Before 2008**

<b>1</b>	Number of Forms 8609-A attached for buildings placed in service before 2008 . . . . . ▶		
<b>2</b>	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
<b>3</b>	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions) . . . . .	<b>3</b>	561
<b>4</b>	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts . . . . .	<b>4</b>	63,684
<b>5</b>	Add lines 3 and 4. Estates and trusts, go to line 6; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1d . . . . .	<b>5</b>	64,242
<b>6</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>6</b>	
<b>7</b>	Estates and trusts. Subtract line 6 from line 5. Report this amount on Form 3800, line 1d . . . . .	<b>7</b>	

**Part II Buildings Placed in Service After 2007**

<b>8</b>	Number of Forms 8609-A attached for buildings placed in service after 2007 . . . . . ▶		
<b>9</b>	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
<b>10</b>	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions) . . . . .	<b>10</b>	*
<b>11</b>	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts. . . . .	<b>11</b>	69,123
<b>12</b>	Add lines 10 and 11. Partnerships and S corporations, report this amount on Schedule K; all others, continue to line 13 . . . . .	<b>12</b>	69,141
<b>13</b>	Low-income housing credit included on line 12 from passive activities (see instructions) . . . . .	<b>13</b>	4,386
<b>14</b>	Subtract line 13 from line 12 . . . . .	<b>14</b>	64,755
<b>15</b>	Low-income housing credit allowed for 2010 from a passive activity (see instructions) . . . . .	<b>15</b>	3,661
<b>16</b>	Carryforward of low-income housing credit to 2010 (see instructions) . . . . .	<b>16</b>	10,102
<b>17</b>	Carryback of low-income housing credit from 2011 (see instructions) . . . . .	<b>17</b>	
<b>18</b>	Add lines 14 through 17. Estates and trusts, go to line 19; all others, report this amount on Form 3800, line 29d . . . . .	<b>18</b>	78,519
<b>19</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>19</b>	
<b>20</b>	<b>Estates and trusts.</b> Subtract line 19 from line 18. Report this amount on Form 3800, line 29d . . . . .	<b>20</b>	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 639871

Form **8586** (2010)

\*Entry for this line is greater than zero, but too small to report

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8606****Nondeductible IRAs**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

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

**2010**  
Attachment  
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

Your social security number

Total Forms Filed = 2,709,458

**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 this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2010.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2010 **and** you made nondeductible contributions to a traditional IRA in 2010 or an earlier year. For this purpose, a distribution does not include a rollover, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2010 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2010 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2010, including those made for 2010 from January 1, 2011, through April 18, 2011 (see instructions)	1	576,385
2	Enter your total basis in traditional IRAs (see instructions)	2	971,293
3	Add lines 1 and 2	3	1,218,097
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>In 2010, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b> </div> <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> <b>No</b> → Enter the amount from line 3 on line 14. Do not complete the rest of Part I.  <b>Yes</b> → Go to line 4.         </div>			
4	Enter those contributions included on line 1 that were made from January 1, 2011, through April 18, 2011	4	9,852
5	Subtract line 4 from line 3	5	1,216,529
6	Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2010, plus any outstanding rollovers (see instructions)	6	334,218
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2010. <b>Do not</b> include rollovers, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	387,238
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2010. <b>Do not</b> include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8	99,184
9	Add lines 6, 7, and 8	9	474,112
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	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	76,071
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	332,013
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	448,336
14	Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2010 and earlier years</b>	14	1,145,644
15	<b>Taxable amount.</b> Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15	363,694
<b>Note:</b> 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 instructions).			

**Part II 2010 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs**

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2010 (excluding any portion you recharacterized).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2010. <b>Do not</b> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2010 or 2011 (see instructions)	16	531,168
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	154,559

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63966F

Form **8606** (2010)



Form **8606**Department of the Treasury  
Internal Revenue Service (99)**Nondeductible IRAs**

▶ See separate instructions.

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

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

Total Forms Filed = 2,709,458

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 this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2010.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2010 **and** you made nondeductible contributions to a traditional IRA in 2010 or an earlier year. For this purpose, a distribution does not include a rollover, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2010 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2010 or an earlier year.

<b>1</b>	Enter your nondeductible contributions to traditional IRAs for 2010, including those made for 2010 from January 1, 2011, through April 18, 2011 (see instructions)	<b>1</b>	3,268,519
<b>2</b>	Enter your total basis in traditional IRAs (see instructions)	<b>2</b>	23,908,784
<b>3</b>	Add lines 1 and 2	<b>3</b>	27,177,303
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>In 2010, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b> </div> <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> <b>No</b> → Enter the amount from line 3 on line 14. Do not complete the rest of Part I.  <b>Yes</b> → Go to line 4.         </div>			
<b>4</b>	Enter those contributions included on line 1 that were made from January 1, 2011, through April 18, 2011	<b>4</b>	65,939
<b>5</b>	Subtract line 4 from line 3	<b>5</b>	27,111,365
<b>6</b>	Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2010, plus any outstanding rollovers (see instructions)	<b>6</b>	96,030,495
<b>7</b>	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2010. <b>Do not</b> include rollovers, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	<b>7</b>	7,290,548
<b>8</b>	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2010. <b>Do not</b> include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	<b>8</b>	9,261,089
<b>9</b>	Add lines 6, 7, and 8	<b>9</b>	112,582,132
<b>10</b>	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	<b>10</b>	×
<b>11</b>	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	<b>11</b>	1,227,305
<b>12</b>	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	<b>12</b>	798,852
<b>13</b>	Add lines 11 and 12. This is the nontaxable portion of all your distributions	<b>13</b>	3,290,088
<b>14</b>	Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2010 and earlier years</b>	<b>14</b>	23,887,216
<b>15</b>	<b>Taxable amount.</b> Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	<b>15</b>	6,491,696
<b>Note:</b> 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 instructions).			

**Part II 2010 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs**

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2010 (excluding any portion you recharacterized).

<b>16</b>	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2010. <b>Do not</b> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2010 or 2011 (see instructions)	<b>16</b>	53,514,958
<b>17</b>	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	<b>17</b>	3,888,680



**Part II 2010 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs (Continued)**

<b>18</b>	<b>Taxable amount.</b> Subtract line 17 from line 16. . . . .	<b>18</b>	508,237	
<b>19</b>	<b>Amount subject to tax in 2010.</b> Check the box if you elect to report the entire taxable amount in 2010 rather than reporting 1/2 of it in 2011 and 1/2 in 2012. Generally, you must check this box if you check the box on line 24 (see instructions). . . . . <input type="checkbox"/> If you checked the box, enter the amount from line 18 on this line and include this amount on Form 1040, line 15b, Form 1040A, line 11b, or Form 1040NR, line 16b. If you did not check the box, skip line 19 and go to line 20a.	<b>19</b>	156,780	
<b>20a</b>	<b>Amount subject to tax in 2011.</b> If you did not check the box on line 19, multiply the amount on line 18 by 50% (.50) and enter it here. Include this amount on the applicable line of your 2011 tax return . . . . .	<b>20a</b>	373,293	
<b>b</b>	<b>Amount subject to tax in 2012.</b> Subtract line 20a from line 18. Include this amount on the applicable line of your 2012 tax return . . . . .	<b>20b</b>	374,024	

**Part III 2010 Rollovers From Qualified Retirement Plans to Roth IRAs and In-plan Rollovers to Designated Roth Accounts**  
Complete this part if you rolled over part or all of your qualified retirement plan to a Roth IRA (excluding recharacterizations), or rolled over an amount to a designated Roth account within the same plan, in 2010.

<b>21</b>	Enter the amount you rolled over from qualified retirement plans to Roth IRAs and any in-plan rollovers to designated Roth accounts, in 2010. <b>Do not</b> include amounts you later recharacterized to traditional IRAs in 2010 or 2011 (see instructions) . . . . .	<b>21</b>	91,252	
<b>22</b>	Enter your basis in the amount on line 21 . . . . .	<b>22</b>	42,500	
<b>23</b>	<b>Taxable amount.</b> Subtract line 22 from line 21. . . . .	<b>23</b>	53,307	
<b>24</b>	<b>Amount subject to tax in 2010.</b> Check the box if you elect to report the entire taxable amount in 2010 rather than reporting 1/2 of it in 2011 and 1/2 of it in 2012. Generally, you must check this box if you checked the box on line 19 (see instructions) . . . . . <input type="checkbox"/> If you checked the box, enter the amount from line 23 on this line and include this amount on Form 1040, line 16b, Form 1040A, line 12b, or Form 1040NR, line 17b . . . . . If you did not check the box, skip line 24 and go to line 25a.	<b>24</b>	5,940	
<b>25a</b>	<b>Amount subject to tax in 2011.</b> If you did not check the box on line 24, multiply the amount on line 23 by 50% (.50) and enter it here. Include this amount on the applicable line of your 2011 tax return . . . . .	<b>25a</b>	47,375	
<b>b</b>	<b>Amount subject to tax in 2012.</b> Subtract line 25a from line 23. Include this amount on the applicable line of your 2012 tax return . . . . .	<b>25b</b>	47,375	

**Part IV Distributions From Roth IRAs (and Certain Distributions from Designated Roth Accounts) (see instructions)**

Complete this part only if you took a distribution from a Roth IRA, and for certain distributions from a designated Roth account, in 2010. For this purpose, a distribution does not include a rollover, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

<b>26</b>	Enter your total nonqualified distributions from a Roth IRA in 2010, including any qualified first-time homebuyer distributions, and certain qualified distributions (see instructions) . . . . .	<b>26</b>	438,258	
<b>27</b>	Qualified first-time homebuyer distributions (see instructions). Do not enter more than \$10,000 . . . . .	<b>27</b>	8,582	
<b>28</b>	Subtract line 27 from line 26. If zero or less, enter -0- and stop here. . . . .	<b>28</b>	430,952	
<b>29</b>	Enter your basis in Roth IRA contributions (see instructions) . . . . .	<b>29</b>	296,020	
<b>30</b>	Subtract line 29 from line 28. If zero or less, enter -0- and stop here. If the amount is more than zero, you may be subject to an additional tax (see instructions) . . . . .	<b>30</b>	234,628	
<b>31</b>	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions) . . . . .	<b>31</b>	16,077	
<b>32</b>	Subtract line 31 from line 30. If zero or less, enter -0- and do not complete the rest of Part IV . . . . . <b>Note.</b> If you completed lines 20a and 20b, or 25a and 25b, go to line 33. Otherwise, enter the amount from line 32 on line 35 and go to line 36.	<b>32</b>	222,562	
<b>33</b>	Enter the smaller of line 32 or the total of lines 20a, 20b, 25a, and 25b . . . . .	<b>33</b>	1,351	
<b>34</b>	Subtract line 33 from line 32. If zero, enter -0- and skip line 35 and go to line 36 . . . . .	<b>34</b>	*	
<b>35</b>	Subtract the total of lines 17 and 22 from line 34. If zero or less, enter -0- . . . . .	<b>35</b>	215,954	
<b>36</b>	<b>Taxable amount.</b> Add lines 33 and 35. If more than zero, also include this amount on Form 1040, line 15b, Form 1040A, line 11b, or Form 1040NR, line 16b. For distributions from designated Roth accounts, see instructions . . . . .	<b>36</b>	222,562	

**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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

\*Entry for this line is greater than zero, but too small to report

**Part II 2010 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs (Continued)**

<b>18</b>	<b>Taxable amount.</b> Subtract line 17 from line 16. . . . .	<b>18</b>	49,626,278
<b>19</b>	<b>Amount subject to tax in 2010.</b> Check the box if you elect to report the entire taxable amount in 2010 rather than reporting 1/2 of it in 2011 and 1/2 in 2012. Generally, you must check this box if you check the box on line 24 (see instructions) . . . . . <input type="checkbox"/> If you checked the box, enter the amount from line 18 on this line and include this amount on Form 1040, line 15b, Form 1040A, line 11b, or Form 1040NR, line 16b. If you did not check the box, skip line 19 and go to line 20a.	<b>19</b>	8,484,489
<b>20a</b>	<b>Amount subject to tax in 2011.</b> If you did not check the box on line 19, multiply the amount on line 18 by 50% (.50) and enter it here. Include this amount on the applicable line of your 2011 tax return . . . . .	<b>20a</b>	20,536,815
<b>b</b>	<b>Amount subject to tax in 2012.</b> Subtract line 20a from line 18. Include this amount on the applicable line of your 2012 tax return . . . . .	<b>20b</b>	20,536,607

**Part III 2010 Rollovers From Qualified Retirement Plans to Roth IRAs and In-plan Rollovers to Designated Roth Accounts**

Complete this part if you rolled over part or all of your qualified retirement plan to a Roth IRA (excluding recharacterizations), or rolled over an amount to a designated Roth account within the same plan, in 2010.

<b>21</b>	Enter the amount you rolled over from qualified retirement plans to Roth IRAs and any in-plan rollovers to designated Roth accounts, in 2010. <b>Do not</b> include amounts you later recharacterized to traditional IRAs in 2010 or 2011 (see instructions) . . . . .	<b>21</b>	5,977,812
<b>22</b>	Enter your basis in the amount on line 21 . . . . .	<b>22</b>	1,768,290
<b>23</b>	<b>Taxable amount.</b> Subtract line 22 from line 21. . . . .	<b>23</b>	4,209,522
<b>24</b>	<b>Amount subject to tax in 2010.</b> Check the box if you elect to report the entire taxable amount in 2010 rather than reporting 1/2 of it in 2011 and 1/2 of it in 2012. Generally, you must check this box if you checked the box on line 19 (see instructions) . . . . . <input type="checkbox"/> If you checked the box, enter the amount from line 23 on this line and include this amount on Form 1040, line 16b, Form 1040A, line 12b, or Form 1040NR, line 17b . . . . . If you did not check the box, skip line 24 and go to line 25a.	<b>24</b>	221,751
<b>25a</b>	<b>Amount subject to tax in 2011.</b> If you did not check the box on line 24, multiply the amount on line 23 by 50% (.50) and enter it here. Include this amount on the applicable line of your 2011 tax return . . . . .	<b>25a</b>	1,993,897
<b>b</b>	<b>Amount subject to tax in 2012.</b> Subtract line 25a from line 23. Include this amount on the applicable line of your 2012 tax return . . . . .	<b>25b</b>	1,993,875

**Part IV Distributions From Roth IRAs (and Certain Distributions from Designated Roth Accounts) (see instructions)**

Complete this part only if you took a distribution from a Roth IRA, and for certain distributions from a designated Roth account, in 2010. For this purpose, a distribution does not include a rollover, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

<b>26</b>	Enter your total nonqualified distributions from a Roth IRA in 2010, including any qualified first-time homebuyer distributions, and certain qualified distributions (see instructions) . . . . .	<b>26</b>	3,392,175
<b>27</b>	Qualified first-time homebuyer distributions (see instructions). Do not enter more than \$10,000 . . . . .	<b>27</b>	74,817
<b>28</b>	Subtract line 27 from line 26. If zero or less, enter -0- and stop here. . . . .	<b>28</b>	3,327,140
<b>29</b>	Enter your basis in Roth IRA contributions (see instructions) . . . . .	<b>29</b>	3,470,139
<b>30</b>	Subtract line 29 from line 28. If zero or less, enter -0- and stop here. If the amount is more than zero, you may be subject to an additional tax (see instructions) . . . . .	<b>30</b>	920,436
<b>31</b>	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions) . . . . .	<b>31</b>	527,961
<b>32</b>	Subtract line 31 from line 30. If zero or less, enter -0- and do not complete the rest of Part IV . . . . . <b>Note.</b> If you completed lines 20a and 20b, or 25a and 25b, go to line 33. Otherwise, enter the amount from line 32 on line 35 and go to line 36.	<b>32</b>	738,547
<b>33</b>	Enter the smaller of line 32 or the total of lines 20a, 20b, 25a, and 25b . . . . .	<b>33</b>	57,049
<b>34</b>	Subtract line 33 from line 32. If zero, enter -0- and skip line 35 and go to line 36 . . . . .	<b>34</b>	*
<b>35</b>	Subtract the total of lines 17 and 22 from line 34. If zero or less, enter -0- . . . . .	<b>35</b>	660,902
<b>36</b>	<b>Taxable amount.</b> Add lines 33 and 35. If more than zero, also include this amount on Form 1040, line 15b, Form 1040A, line 11b, or Form 1040NR, line 16b. For distributions from designated Roth accounts, see instructions . . . . .	<b>36</b>	738,547

**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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Your signature ▶ Date

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

\*Entry for this line is greater than zero, but too small to report

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8615****Tax for Certain Children Who Have Investment Income of More Than \$1,900**

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **33**Department of the Treasury  
Internal Revenue Service (99)▶ **Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.**  
▶ **See separate instructions.**

Child's name shown on return

Total Forms Filed = 235,971

Child's social security number

**Before you begin:** If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

**A** Parent's name (first, initial, and last). **Caution:** See instructions before completing.**B** Parent's social security number**C** Parent's filing status (check one):☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)**Part I Child's Net Investment Income**

<b>1</b>	Enter the child's investment income (see instructions)	<b>1</b>	234,134
<b>2</b>	If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$1,900. Otherwise, see instructions	<b>2</b>	235,971
<b>3</b>	Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return	<b>3</b>	231,055
<b>4</b>	Enter the child's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	<b>4</b>	225,065
<b>5</b>	Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return	<b>5</b>	225,065

**Part II Tentative Tax Based on the Tax Rate of the Parent**

<b>6</b>	Enter the parent's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	<b>6</b>	194,508
<b>7</b>	Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above	<b>7</b>	84,360
<b>8</b>	Add lines 5, 6, and 7 (see instructions)	<b>8</b>	226,096
<b>9</b>	Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . 173,825 = <input type="checkbox"/>	<b>9</b>	224,027
<b>10</b>	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 11; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. <b>Do not</b> include any tax from <b>Form 4972</b> or <b>8814</b> or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here . . . . . 114,084 = <input type="checkbox"/>	<b>10</b>	192,461
<b>11</b>	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b>	<b>11</b>	213,002
<b>12a</b>	Add lines 5 and 7	<b>12a</b>	225,065
<b>b</b>	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	<b>12b</b>	231,055 x
<b>13</b>	Multiply line 11 by line 12b	<b>13</b>	213,002

**Part III Child's Tax**—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

<b>14</b>	Subtract line 5 from line 4	<b>14</b>	209,447
<b>15</b>	Enter the tax on the amount on line 14 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . 138,775 = <input type="checkbox"/>	<b>15</b>	134,208
<b>16</b>	Add lines 13 and 15	<b>16</b>	215,038
<b>17</b>	Enter the tax on the amount on line 4 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . 153,705 = <input type="checkbox"/>	<b>17</b>	169,214
<b>18</b>	Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	<b>18</b>	215,983

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 64113U

Form **8615** (2010)

Form **8615**Department of the Treasury  
Internal Revenue Service (99)**Tax for Certain Children Who Have Investment  
Income of More Than \$1,900**

▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.

▶ See separate instructions.

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **33**

Child's name shown on return

Total Forms Filed = 235,971

Child's social security number

**Before you begin:** If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

**A** Parent's name (first, initial, and last). **Caution:** See instructions before completing.**B** Parent's social security number**C** Parent's filing status (check one):
☐ Single    ☐ Married filing jointly    ☐ Married filing separately    ☐ Head of household    ☐ Qualifying widow(er)
**Part I Child's Net Investment Income**

<b>1</b>	Enter the child's investment income (see instructions) . . . . .	<b>1</b>	3,131,343	
<b>2</b>	If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$1,900. Otherwise, see instructions . . . . .	<b>2</b>	470,286	
<b>3</b>	Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return . . . . .	<b>3</b>	2,668,271	
<b>4</b>	Enter the child's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions . . . . .	<b>4</b>	2,884,928	
<b>5</b>	Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return . . . . .	<b>5</b>	2,497,142	

**Part II Tentative Tax Based on the Tax Rate of the Parent**

<b>6</b>	Enter the parent's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions . . . . .	<b>6</b>	169,341,361	
<b>7</b>	Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above . . . . .	<b>7</b>	3,352,335	
<b>8</b>	Add lines 5, 6, and 7 (see instructions) . . . . .	<b>8</b>	175,190,838	
<b>9</b>	Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . <input type="checkbox"/>	<b>9</b>	42,349,747	
<b>10</b>	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 11; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. <b>Do not</b> include any tax from <b>Form 4972</b> or <b>8814</b> or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here . . . . . <input type="checkbox"/>	<b>10</b>	41,039,786	
<b>11</b>	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b> . . . . .	<b>11</b>	1,309,961	
<b>12a</b>	Add lines 5 and 7 . . . . .	<b>12a</b>	5,849,477	
<b>b</b>	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>12b</b>	186,658 x	
<b>13</b>	Multiply line 11 by line 12b . . . . .	<b>13</b>	532,311	

**Part III Child's Tax**—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

<b>14</b>	Subtract line 5 from line 4 . . . . .	<b>14</b>	387,786	
<b>15</b>	Enter the tax on the amount on line 14 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . <input type="checkbox"/>	<b>15</b>	27,429	
<b>16</b>	Add lines 13 and 15 . . . . .	<b>16</b>	559,740	
<b>17</b>	Enter the tax on the amount on line 4 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . <input type="checkbox"/>	<b>17</b>	404,369	
<b>18</b>	Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions . . . . .	<b>18</b>	563,550	

Form **8801**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

▶ See separate instructions.

▶ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

**2010**  
Attachment  
Sequence No. **74**

Total Forms Filed = 1,067,415

Identifying number

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

<b>1</b>	Combine lines 1, 6, 7, and 11 of your 2009 Form 6251. Estates and trusts, see instructions . . . . .	<b>1</b>	1,048,643	
<b>2</b>	Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .	<b>2</b>	991,863	
<b>3</b>	Minimum tax credit net operating loss deduction (see instructions) . . . . .	<b>3</b>	( 8,214 )	
<b>4</b>	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$216,900 and you were married filing separately for 2009, see instructions . . . . .	<b>4</b>	981,346	
<b>5</b>	Enter: \$70,950 if married filing jointly or qualifying widow(er) for 2009; \$46,700 if single or head of household for 2009; or \$35,475 if married filing separately for 2009. Estates and trusts, enter \$22,500 . . . . .	<b>5</b>	1,067,415	
<b>6</b>	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2009; \$112,500 if single or head of household for 2009; or \$75,000 if married filing separately for 2009. Estates and trusts, enter \$75,000 . . . . .	<b>6</b>	1,067,415	
<b>7</b>	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	<b>7</b>	728,272	
<b>8</b>	Multiply line 7 by 25% (.25) . . . . .	<b>8</b>	728,272	
<b>9</b>	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2009, see instructions . . . . .	<b>9</b>	925,942	
<b>10</b>	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions . . . . .	<b>10</b>	891,141	
<b>11</b>	<ul style="list-style-type: none"> <li>• If <b>for 2009</b> you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter.</li> <li>• If <b>for 2009</b> you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions.</li> <li>• <b>All others:</b> If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2009), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions.</li> </ul>		Using Part 3 = 621,801	
		<b>11</b>	880,076	
<b>12</b>	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	<b>12</b>	215,346	
<b>13</b>	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	<b>13</b>	878,534	
<b>14</b>	Enter the amount from your 2009 Form 6251, line 35, or 2009 Form 1041, Schedule I, line 55 . . . . .	<b>14</b>	883,468	
<b>15</b>	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . . . .	<b>15</b>	713,636	

For Paperwork Reduction Act Notice, see page 4 of the instructions.

Cat. No. 10002S

Form **8801** (2010)



Form **8801**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

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

▶ See separate instructions.

▶ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

**2010**Attachment  
Sequence No. **74**

Total Forms Filed = 1,067,415

Identifying number

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

<b>1</b>	Combine lines 1, 6, 7, and 11 of your 2009 Form 6251. Estates and trusts, see instructions . . . . .	<b>1</b>	232,001,350	
<b>2</b>	Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .	<b>2</b>	39,568,225	
<b>3</b>	Minimum tax credit net operating loss deduction (see instructions) . . . . .	<b>3</b>	( 1,931,230 )	
<b>4</b>	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$216,900 and you were married filing separately for 2009, see instructions . . . . .	<b>4</b>	289,145,592	
<b>5</b>	Enter: \$70,950 if married filing jointly or qualifying widow(er) for 2009; \$46,700 if single or head of household for 2009; or \$35,475 if married filing separately for 2009. Estates and trusts, enter \$22,500	<b>5</b>	70,054,155	
<b>6</b>	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2009; \$112,500 if single or head of household for 2009; or \$75,000 if married filing separately for 2009. Estates and trusts, enter \$75,000 . . . . .	<b>6</b>	150,942,663	
<b>7</b>	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	<b>7</b>	165,064,682	
<b>8</b>	Multiply line 7 by 25% (.25) . . . . .	<b>8</b>	41,266,261	
<b>9</b>	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2009, see instructions	<b>9</b>	45,713,292	
<b>10</b>	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions . . . . .	<b>10</b>	251,810,132	
<b>11</b>	<ul style="list-style-type: none"> <li>• If <b>for 2009</b> you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter.</li> <li>• If <b>for 2009</b> you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions.</li> <li>• <b>All others:</b> If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2009), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions.</li> </ul>	<b>11</b>	61,780,128	
<b>12</b>	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	<b>12</b>	1,241,611	
<b>13</b>	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	<b>13</b>	60,555,227	
<b>14</b>	Enter the amount from your 2009 Form 6251, line 35, or 2009 Form 1041, Schedule I, line 55 . . .	<b>14</b>	55,234,291	
<b>15</b>	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . .	<b>15</b>	6,145,782	

For Paperwork Reduction Act Notice, see page 4 of the instructions.

Cat. No. 10002S

Form **8801** (2010)



**Part II** Current Year Nonrefundable and Refundable Credits and Carryforward to 2011

<b>16</b>	Enter the amount from your 2009 Form 6251, line 36, or 2009 Form 1041, Schedule I, line 56 . . .	<b>16</b>	774,098	
<b>17</b>	Enter the amount from line 15 . . . . .	<b>17</b>		
<b>18</b>	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	<b>18</b>	596,352	
<b>19</b>	<b>2009 credit carryforward.</b> Enter the amount from your 2009 Form 8801, line 30 . . . . .	<b>19</b>	831,231	
<b>20</b>	Enter your 2009 unallowed qualified electric vehicle credit (see instructions) . . . . .	<b>20</b>	44	
<b>21</b>	Combine lines 18 through 20. If zero or less, stop here and see the instructions . . . . .	<b>21</b>	1,025,930	
<b>22</b>	Enter your 2010 regular income tax liability minus allowable credits (see instructions) . . . . .	<b>22</b>	895,671	
<b>23</b>	Enter the amount from your 2010 Form 6251, line 33, or 2010 Form 1041, Schedule I, line 54 . . . . .	<b>23</b>	866,816	
<b>24</b>	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	<b>24</b>	259,546	
<b>25</b>	<b>Current year nonrefundable credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2010 Form 1040, line 53 (check box <b>b</b> ); Form 1040NR, line 50 (check box <b>b</b> ); or Form 1041, Schedule G, line 2c . . . . .	<b>25</b>	259,546	
<b>26</b>	<ul style="list-style-type: none"> <li>• <b>Estates and trusts:</b> Leave lines 26 and 27 blank and go to line 28.</li> <li>• <b>Individuals:</b> Did you have a minimum tax credit carryforward to 2008 (on your 2007 Form 8801, line 28)?</li> </ul> <p><input type="checkbox"/> <b>No.</b> Leave lines 26 and 27 blank and go to line 28.</p> <p><input type="checkbox"/> <b>Yes.</b> Complete Part IV of Form 8801 to figure the amount to enter . . . . .</p>	<b>26</b>	297,101	
<b>27</b>	Is line 26 more than line 25?			
	<p><input type="checkbox"/> <b>No.</b> Leave line 27 blank and go to line 28.</p> <p><input type="checkbox"/> <b>Yes.</b> Subtract line 25 from line 26. This is your <b>current year refundable credit</b>. Enter the result here and on your 2010 Form 1040, line 71 (check box <b>c</b>), or Form 1040NR, line 66 (check box <b>c</b>) . . . . .</p>	<b>27</b>	263,700	
<b>28</b>	<b>Credit carryforward to 2011.</b> Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years . . . . .	<b>28</b>	823,547	

**Part II** Current Year Nonrefundable and Refundable Credits and Carryforward to 2011

<b>16</b>	Enter the amount from your 2009 Form 6251, line 36, or 2009 Form 1041, Schedule I, line 56 . . . . .	<b>16</b>	6,769,983	
<b>17</b>	Enter the amount from line 15 . . . . .	<b>17</b>		
<b>18</b>	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	<b>18</b>	624,201	
<b>19</b>	<b>2009 credit carryforward.</b> Enter the amount from your 2009 Form 8801, line 30 . . . . .	<b>19</b>	7,138,371	
<b>20</b>	Enter your 2009 unallowed qualified electric vehicle credit (see instructions) . . . . .	<b>20</b>	4,304	
<b>21</b>	Combine lines 18 through 20. If zero or less, stop here and see the instructions . . . . .	<b>21</b>	8,203,304	
<b>22</b>	Enter your 2010 regular income tax liability minus allowable credits (see instructions) . . . . .	<b>22</b>	67,444,675	
<b>23</b>	Enter the amount from your 2010 Form 6251, line 33, or 2010 Form 1041, Schedule I, line 54 . . . . .	<b>23</b>	71,833,455	
<b>24</b>	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	<b>24</b>	2,062,163	
<b>25</b>	<b>Current year nonrefundable credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2010 Form 1040, line 53 (check box <b>b</b> ); Form 1040NR, line 50 (check box <b>b</b> ); or Form 1041, Schedule G, line 2c . . . . .	<b>25</b>	663,274	
<b>26</b>	<ul style="list-style-type: none"> <li>• <b>Estates and trusts:</b> Leave lines 26 and 27 blank and go to line 28.</li> <li>• <b>Individuals:</b> Did you have a minimum tax credit carryforward to 2008 (on your 2007 Form 8801, line 28)?</li> </ul> <p><input type="checkbox"/> <b>No.</b> Leave lines 26 and 27 blank and go to line 28.</p> <p><input type="checkbox"/> <b>Yes.</b> Complete Part IV of Form 8801 to figure the amount to enter . . . . .</p>	<b>26</b>	917,488	
<b>27</b>	Is line 26 more than line 25?			
	<p><input type="checkbox"/> <b>No.</b> Leave line 27 blank and go to line 28.</p> <p><input type="checkbox"/> <b>Yes.</b> Subtract line 25 from line 26. This is your <b>current year refundable credit</b>. Enter the result here and on your 2010 Form 1040, line 71 (check box <b>c</b>), or Form 1040NR, line 66 (check box <b>c</b>) . . . . .</p>	<b>27</b>	810,267	
<b>28</b>	<b>Credit carryforward to 2011.</b> Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years . . . . .	<b>28</b>	6,729,807	

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

**Caution.** If you did not complete the 2009 Qualified Dividends and Capital Gain Tax Worksheet, the 2009 Schedule D Tax Worksheet, or Part V of the 2009 Schedule D (Form 1041), see the instructions before completing this part.

- 29** Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2009, enter the amount from line 3 of the worksheet on page 2 of the instructions . . . . . **29**

**Caution.** If for **2009** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.

- 30** Enter the amount from line 6 of your 2009 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2009 Schedule D Tax Worksheet, or the amount from line 22 of the 2009 Schedule D (Form 1041), whichever applies\* . . . . . **30**

**If you figured your 2009 tax using the 2009 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.**

- 31** Enter the amount from line 19 of your 2009 Schedule D (Form 1040), or line 14b, column (2), of the 2009 Schedule D (Form 1041) . . . . . **31**

- 32** Add lines 30 and 31, and enter the **smaller** of that result or the amount from line 10 of your 2009 Schedule D Tax Worksheet . . . . . **32**

- 33** Enter the **smaller** of line 29 or line 32 . . . . . **33**

- 34** Subtract line 33 from line 29 . . . . . **34**

- 35** If line 34 is \$175,000 or less (\$87,500 or less if married filing separately for 2009), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions . . . . . **35**

- 36** Enter:

- \$67,900 if married filing jointly or qualifying widow(er) for 2009,
- \$33,950 if single or married filing separately for 2009,
- \$45,500 if head of household for 2009, or
- \$2,300 for an estate or trust.

Form 1040NR filers, see instructions . . . . . **36**

- 37** Enter the amount from line 7 of your 2009 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2009 Schedule D Tax Worksheet, or the amount from line 23 of the 2009 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2009 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions . . . . . **37**

- 38** Subtract line 37 from line 36. If zero or less, enter -0- . . . . . **38**

- 39** Enter the **smaller** of line 29 or line 30 . . . . . **39**

- 40** Enter the **smaller** of line 38 or line 39 . . . . . **40**

- 41** Subtract line 40 from line 39 . . . . . **41**

- 42** Multiply line 41 by 15% (.15) . . . . . **42**

**If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Otherwise, go to line 43.**

- 43** Subtract line 39 from line 33 . . . . . **43**

- 44** Multiply line 43 by 25% (.25) . . . . . **44**

- 45** Add lines 35, 42, and 44 . . . . . **45**

- 46** If line 29 is \$175,000 or less (\$87,500 or less if married filing separately for 2009), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions . . . . . **46**

- 47** Enter the **smaller** of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2009, do not enter this amount on line 11. Instead, enter it on line 4 of the worksheet on page 2 of the instructions . . . . . **47**

\* The 2009 Qualified Dividends and Capital Gain Tax Worksheet is on page 39 of the 2009 Instructions for Form 1040. The 2009 Schedule D Tax Worksheet is on page D-10 of the 2009 Instructions for Schedule D (Form 1040) (page 8 of the 2009 Instructions for Schedule D (Form 1041)).

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

**Caution.** If you did not complete the 2009 Qualified Dividends and Capital Gain Tax Worksheet, the 2009 Schedule D Tax Worksheet, or Part V of the 2009 Schedule D (Form 1041), see the instructions before completing this part.

- 29** Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2009, enter the amount from line 3 of the worksheet on page 2 of the instructions . . . . . **29**

**Caution.** If for **2009** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.

- 30** Enter the amount from line 6 of your 2009 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2009 Schedule D Tax Worksheet, or the amount from line 22 of the 2009 Schedule D (Form 1041), whichever applies\* . . . . . **30**

**If you figured your 2009 tax using the 2009 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.**

- 31** Enter the amount from line 19 of your 2009 Schedule D (Form 1040), or line 14b, column (2), of the 2009 Schedule D (Form 1041) . . . . . **31**

- 32** Add lines 30 and 31, and enter the **smaller** of that result or the amount from line 10 of your 2009 Schedule D Tax Worksheet . . . . . **32**

- 33** Enter the **smaller** of line 29 or line 32 . . . . . **33**

- 34** Subtract line 33 from line 29 . . . . . **34**

- 35** If line 34 is \$175,000 or less (\$87,500 or less if married filing separately for 2009), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions . . . . . **35**

- 36** Enter:

- \$67,900 if married filing jointly or qualifying widow(er) for 2009,
- \$33,950 if single or married filing separately for 2009,
- \$45,500 if head of household for 2009, or
- \$2,300 for an estate or trust.

Form 1040NR filers, see instructions . . . . . **36**

- 37** Enter the amount from line 7 of your 2009 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2009 Schedule D Tax Worksheet, or the amount from line 23 of the 2009 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2009 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions . . . . . **37**

- 38** Subtract line 37 from line 36. If zero or less, enter -0- . . . . . **38**

- 39** Enter the **smaller** of line 29 or line 30 . . . . . **39**

- 40** Enter the **smaller** of line 38 or line 39 . . . . . **40**

- 41** Subtract line 40 from line 39 . . . . . **41**

- 42** Multiply line 41 by 15% (.15) . . . . . **42**

**If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Otherwise, go to line 43.**

- 43** Subtract line 39 from line 33 . . . . . **43**

- 44** Multiply line 43 by 25% (.25) . . . . . **44**

- 45** Add lines 35, 42, and 44 . . . . . **45**

- 46** If line 29 is \$175,000 or less (\$87,500 or less if married filing separately for 2009), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions . . . . . **46**

- 47** Enter the **smaller** of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2009, do not enter this amount on line 11. Instead, enter it on line 4 of the worksheet on page 2 of the instructions . . . . . **47**

\* The 2009 Qualified Dividends and Capital Gain Tax Worksheet is on page 39 of the 2009 Instructions for Form 1040. The 2009 Schedule D Tax Worksheet is on page D-10 of the 2009 Instructions for Schedule D (Form 1040) (page 8 of the 2009 Instructions for Schedule D (Form 1041)).

**Part IV** Tentative Refundable Credit

<b>48</b>	Enter the amount from line 21 . . . . .			<b>48</b>		
<b>49</b>	Enter the total of lines 18 and 20 from your 2008 Form 8801. If zero or less, enter -0- . . . . .	<b>49</b>	145,386			
<b>50</b>	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0- . . . . .	<b>50</b>	134,597			
<b>51</b>	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0- . . . . .	<b>51</b>	110,156			
<b>52</b>	Add lines 49 through 51 . . . . .	<b>52</b>		209,633		
<b>53</b>	<b>Long-term unused minimum tax credit.</b> Subtract line 52 from line 48 (If zero or less, enter -0- here and on line 26. <b>Do not</b> complete the rest of Part IV) . . . . .	<b>53</b>		297,415		
<b>54</b>	Multiply line 53 by 50% (.50) . . . . .	<b>54</b>				
<b>55</b>	Enter the amount from your 2009 Form 8801, line 59. . . . .	<b>55</b>		141,062		
<b>56</b>	Enter the <b>larger</b> of line 54 or line 55 . . . . .	<b>56</b>				
<b>57</b>	Enter the <b>smaller</b> of line 53 or line 56. Enter the result here and on line 26 . . . . .	<b>57</b>				

**Part IV** Tentative Refundable Credit

<b>48</b>	Enter the amount from line 21 . . . . .			<b>48</b>		
<b>49</b>	Enter the total of lines 18 and 20 from your 2008 Form 8801. If zero or less, enter -0- . . . . .	<b>49</b>	537,462			
<b>50</b>	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0- . . . . .	<b>50</b>	389,420			
<b>51</b>	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0- . . . . .	<b>51</b>	255,436			
<b>52</b>	Add lines 49 through 51 . . . . .	<b>52</b>			1,181,663	
<b>53</b>	<b>Long-term unused minimum tax credit.</b> Subtract line 52 from line 48 (If zero or less, enter -0- here and on line 26. <b>Do not</b> complete the rest of Part IV) . . . . .	<b>53</b>			1,385,294	
<b>54</b>	Multiply line 53 by 50% (.50) . . . . .	<b>54</b>				
<b>55</b>	Enter the amount from your 2009 Form 8801, line 59. . . . .	<b>55</b>			807,295	
<b>56</b>	Enter the <b>larger</b> of line 54 or line 55 . . . . .	<b>56</b>				
<b>57</b>	Enter the <b>smaller</b> of line 53 or line 56. Enter the result here and on line 26 . . . . .	<b>57</b>				



Form **8812**

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Additional Child Tax Credit**1040  
1040A  
1040NR

8812

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **47**Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Total Forms Filed = 21,050,952

Your social security number

**Part I All Filers**

- 1 1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).
- 1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).
- 1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).

If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication.

- 2** Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48 . . . . . **2** 8,093,762
- 3** Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit . . . . . **3** 21,018,886
- 4a** Earned income (see instructions on back) . . . . . **4a** 20,993,492
- b** Nontaxable combat pay (see instructions on back) . . . . . **4b** 190,276
- 5** Is the amount on line 4a more than \$3,000?
- ☐ **No.** Leave line 5 blank and enter -0- on line 6.
- ☐ **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result . . . . . **5** 20,953,763
- 6** Multiply the amount on line 5 by 15% (.15) and enter the result . . . . . **6** 20,953,763
- Next.** Do you have three or more qualifying children?
- ☐ **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.
- ☐ **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.

**Part II Certain Filers Who Have Three or More Qualifying Children**

- 7** 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 instructions on back . . . . . **7** 1,941,617
- 8 1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 60.
- 1040A filers:** Enter -0-.
- 1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 59.
- 9** Add lines 7 and 8 . . . . . **9** 2,212,082
- 10 1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69.
- 1040A filers:** Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back).
- 1040NR filers:** Enter the amount from Form 1040NR, line 64.
- 11** Subtract line 10 from line 9. If zero or less, enter -0- . . . . . **11** 873,185
- 12** Enter the **larger** of line 6 or line 11 . . . . . **12** 2,292,260
- Next,** enter the **smaller** of line 3 or line 12 on line 13.

**Part III Additional Child Tax Credit**

- 13 This is your additional child tax credit**
- . . . . .

**13** 20,979,862Enter this amount on  
Form 1040, line 65,  
Form 1040A, line 42, or  
Form 1040NR, line 62.1040  
1040A  
1040NR

Form **8812****Additional Child Tax Credit**1040  
1040A  
1040NR

8812

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **47**Department of the Treasury  
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return

Total Forms Filed = 21,050,952

Your social security number

**Part I All Filers**

<b>1</b>	<b>1040 filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).			
	<b>1040A filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).			
	<b>1040NR filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).			
	If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication.			
<b>2</b>	Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48 . . . . .	<b>2</b>	6,192,334	
<b>3</b>	Subtract line 2 from line 1. If zero, <b>stop</b> ; you cannot take this credit . . . . .	<b>3</b>	33,796,176	
<b>4a</b>	Earned income (see instructions on back) . . . . .	<b>4a</b>	479,777,011	
<b>b</b>	Nontaxable combat pay (see instructions on back) . . . . .	<b>4b</b>	3,379,620	
<b>5</b>	Is the amount on line 4a more than \$3,000? <input type="checkbox"/> <b>No.</b> Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> <b>Yes.</b> Subtract \$3,000 from the amount on line 4a. Enter the result . . . . .	<b>5</b>	414,718,208	
<b>6</b>	Multiply the amount on line 5 by 15% (.15) and enter the result . . . . . <b>Next.</b> Do you have three or more qualifying children? <input type="checkbox"/> <b>No.</b> If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 3 or line 6 on line 13. <input type="checkbox"/> <b>Yes.</b> 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.	<b>6</b>	62,208,259	

**Part II Certain Filers Who Have Three or More Qualifying Children**

<b>7</b>	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 instructions on back . . . . .	<b>7</b>	2,463,834	
<b>8</b>	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 60.	<b>8</b>	445,568	
	<b>1040A filers:</b> Enter -0-.			
	<b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 59.			
<b>9</b>	Add lines 7 and 8 . . . . .	<b>9</b>	2,909,402	
<b>10</b>	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 64a and 69.	<b>10</b>	6,407,513	
	<b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back).			
	<b>1040NR filers:</b> Enter the amount from Form 1040NR, line 64.			
<b>11</b>	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	<b>11</b>	1,335,005	
<b>12</b>	Enter the <b>larger</b> of line 6 or line 11 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 3 or line 12 on line 13.	<b>12</b>	4,743,842	

**Part III Additional Child Tax Credit**

<b>13</b>	<b>This is your additional child tax credit . . . . .</b>	<b>13</b>	27,754,261	
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Enter this amount on  
Form 1040, line 65,  
Form 1040A, line 42, or  
Form 1040NR, line 62.1040  
1040A  
1040NR

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8814**Department of the Treasury  
Internal Revenue Service (99)**Parents' Election To Report  
Child's Interest and Dividends**▶ See instructions.  
▶ Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **40**

Name(s) shown on your return

Total Forms Filed = 168,715

Your social security number

**Caution.** The federal income tax on your child's income, including qualified dividends and 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 cannot take** on page 3.

**A** Child's name (first, initial, and last)**B** Child's social security number

1st Child's SSN = 110,746

**C** If more than one Form 8814 is attached, check here ☐**Part I** Child's Interest and Dividends To Report on Your Return

<b>1a</b> Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions . . . . .	<b>1a</b>	36,746	
<b>b</b> Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a . . . . .	<b>1b</b>	3,424	
<b>2a</b> 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 . . . . .	<b>2a</b>	90,829	
<b>b</b> Enter your child's qualified dividends included on line 2a. See the instructions . . . . .	<b>2b</b>	30,083	
<b>3</b> Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .	<b>3</b>	12,700	
<b>4</b> Add lines 1a, 2a, and 3. If the total is \$1,900 or less, skip lines 5 through 12 and go to line 13. If the total is \$9,500 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income . . . . .	<b>4</b>	110,790	
<b>5</b> Base amount . . . . .	<b>5</b>	1,900	00
<b>6</b> Subtract line 5 from line 4 . . . . .	<b>6</b>	25,374	
<b>If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.</b>			
<b>7</b> Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>7</b>		
<b>8</b> Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>8</b>		
<b>9</b> Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>9</b>	10,702	
<b>10</b> Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>10</b>	7,949	
<b>11</b> Add lines 9 and 10 . . . . .	<b>11</b>	14,814	
<b>12</b> Subtract line 11 from line 6. 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. If you checked the box on line C above, see the instructions. Go to line 13 below . . . . .	<b>12</b>	23,209	

**Part II** Tax on the First \$1,900 of Child's Interest and Dividends

<b>13</b> Amount not taxed . . . . .	<b>13</b>	950	00
<b>14</b> Subtract line 13 from line 4. If the result is zero or less, enter -0- . . . . .	<b>14</b>	105,851	
<b>15</b> <b>Tax.</b> Is the amount on line 14 less than \$950? <input type="checkbox"/> <b>No.</b> Enter \$95 here and see the <b>Note</b> below. <input type="checkbox"/> <b>Yes.</b> Multiply line 14 by 10% (.10). Enter the result here and see the <b>Note</b> below.	<b>15</b>	105,850	

**Note.** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 10750J

Form **8814** (2010)

Form **8814**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on your return

**Parents' Election To Report  
Child's Interest and Dividends**▶ See instructions.  
▶ Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **40**

Total Forms Filed = 168,715

Your social security number

**Caution.** The federal income tax on your child's income, including qualified dividends and 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 cannot take** on page 3.

**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**

<b>1a</b> Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions . . . . .	<b>1a</b>	61,821	
<b>b</b> Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a . . . . .	<b>1b</b>	3,387	
<b>2a</b> 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 . . . . .	<b>2a</b>	186,031	
<b>b</b> Enter your child's qualified dividends included on line 2a. See the instructions . . . . .	<b>2b</b>	40,641	
<b>3</b> Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .	<b>3</b>	21,654	
<b>4</b> Add lines 1a, 2a, and 3. If the total is \$1,900 or less, skip lines 5 through 12 and go to line 13. If the total is \$9,500 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income . . . . .	<b>4</b>	269,506	
<b>5</b> Base amount . . . . .	<b>5</b>	1,900	00
<b>6</b> Subtract line 5 from line 4 . . . . .	<b>6</b>	42,957	
<b>If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.</b>			
<b>7</b> Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>7</b>	.	
<b>8</b> Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>8</b>	.	
<b>9</b> Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>9</b>	9,294	
<b>10</b> Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>10</b>	9,856	
<b>11</b> Add lines 9 and 10 . . . . .	<b>11</b>	19,151	
<b>12</b> Subtract line 11 from line 6. 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. If you checked the box on line C above, see the instructions. Go to line 13 below . . . . .	<b>12</b>	23,884	

**Part II Tax on the First \$1,900 of Child's Interest and Dividends**

<b>13</b> Amount not taxed . . . . .	<b>13</b>	950	00
<b>14</b> Subtract line 13 from line 4. If the result is zero or less, enter -0- . . . . .	<b>14</b>	73,985	
<b>15 Tax.</b> Is the amount on line 14 less than \$950? <input type="checkbox"/> <b>No.</b> Enter \$95 here and see the <b>Note</b> below. <input type="checkbox"/> <b>Yes.</b> Multiply line 14 by 10% (.10). Enter the result here and see the <b>Note</b> below.	<b>15</b>	7,395	

**Note.** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 10750J

Form **8814** (2010)

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8824**Department of the Treasury  
Internal Revenue Service**Like-Kind Exchanges**  
(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

OMB No. 1545-1190

**2010**Attachment  
Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 158,299

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** MM/DD/YYYY**4** Date you actually transferred your property to other party (month, day, year) . . . . . **4** MM/DD/YYYY**5** Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement . . . . . **5** MM/DD/YYYY**6** Date you actually received the like-kind property from other party (month, day, year). See instructions **6** MM/DD/YYYY**7** Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . ☐ Yes ☐ No**Part II Related Party Exchange Information****8** Name of related party Relationship to you Related party's identifying number

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

**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 any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? . . . . . ☐ 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 any part 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.***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 one of its principal purposes. If this box is checked, attach an explanation (see instructions).

Form **8824**Department of the Treasury  
Internal Revenue Service**Like-Kind Exchanges**  
(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

OMB No. 1545-1190

**2010**Attachment  
Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 158,299

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** MM/DD/YYYY**4** Date you actually transferred your property to other party (month, day, year) . . . . . **4** MM/DD/YYYY**5** Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement . . . . . **5** MM/DD/YYYY**6** Date you actually received the like-kind property from other party (month, day, year). See instructions **6** MM/DD/YYYY**7** Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . ☐ Yes ☐ No**Part II Related Party Exchange Information****8** Name of related party Relationship to you Related party's identifying number

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

**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 any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? . . . . . ☐ 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 any part 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.***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 one of its principal purposes. If this box is checked, attach an explanation (see instructions).



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

Your social security number

**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.

<b>12</b>	Fair market value (FMV) of other property given up . . . . .	<b>12</b>	942		
<b>13</b>	Adjusted basis of other property given up . . . . .	<b>13</b>	660		
<b>14</b>	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 . . . . .	<b>14</b>	452		
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.					
<b>15</b>	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) . . . . .	<b>15</b>	11,166		
<b>16</b>	FMV of like-kind property you received . . . . .	<b>16</b>	130,811		
<b>17</b>	Add lines 15 and 16 . . . . .	<b>17</b>	134,917		
<b>18</b>	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions) . . . . .	<b>18</b>	152,386		
<b>19</b>	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	<b>19</b>	151,127		
<b>20</b>	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	<b>20</b>	9,212		
<b>21</b>	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	<b>21</b>	3,263		
<b>22</b>	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) . . . . .	<b>22</b>	6,494		
<b>23</b>	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	<b>23</b>	9,272		
<b>24</b>	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	<b>24</b>	146,526		
<b>25</b>	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	<b>25</b>	152,371		

**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 or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) 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 is more than the basis of the divested property.

<b>26</b>	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.) . . . . .	▶ _____ - _____			
<b>27</b>	Description of divested property ▶ _____				
<b>28</b>	Description of replacement property ▶ _____				
<b>29</b>	Date divested property was sold (month, day, year) . . . . .	<b>29</b>	MM/DD/YYYY		
<b>30</b>	Sales price of divested property (see instructions). . . . .	<b>30</b>			
<b>31</b>	Basis of divested property . . . . .	<b>31</b>			
<b>32</b>	<b>Realized gain.</b> Subtract line 31 from line 30 . . . . .	<b>32</b>			
<b>33</b>	Cost of replacement property purchased within 60 days after date of sale . . . . .	<b>33</b>			
<b>34</b>	Subtract line 33 from line 30. If zero or less, enter -0- . . . . .	<b>34</b>			
<b>35</b>	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	<b>35</b>			
<b>36</b>	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) . . . . .	<b>36</b>			
<b>37</b>	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	<b>37</b>			
<b>38</b>	<b>Basis of replacement property.</b> Subtract line 37 from line 33 . . . . .	<b>38</b>			

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

Your social security number

**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	93,063		
13	Adjusted basis of other property given up . . . . .	13	31,465		
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	61,598		
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.					
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	917,837		
16	FMV of like-kind property you received . . . . .	16	12,383,290		
17	Add lines 15 and 16 . . . . .	17	13,301,126		
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions) . . . . .	18	9,830,399		
19	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	19	3,470,728		
20	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	20	743,837		
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	39,316		
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	708,336		
23	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	23	747,652		
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	24	2,723,076		
25	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	25	9,660,214		

**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 or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) 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 is more than 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.) . . . . .	26			
27	Description of divested property ► . . . . .	27			
28	Description of replacement property ► . . . . .	28			
29	Date divested property was sold (month, day, year) . . . . .	29	MM/DD/YYYY		
30	Sales price of divested property (see instructions). . . . .	30			
31	Basis of divested property . . . . .	31			
32	<b>Realized gain.</b> Subtract line 31 from line 30 . . . . .	32			
33	Cost of replacement property purchased within 60 days after date of sale . . . . .	33			
34	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	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	37			
38	<b>Basis of replacement property.</b> Subtract line 37 from line 33 . . . . .	38			

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8829****Expenses for Business Use of Your Home**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**▶ **See separate instructions.****2010**  
Attachment  
Sequence No. **176**

Name(s) of proprietor(s)

Your social security number

Total Forms Filed = 4,013,720

**Part I Part of Your Home Used for Business**

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	3,724,578
2	Total area of home	2	3,727,904
3	Divide line 1 by line 2. Enter the result as a percentage.	3	%
<b>For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.</b>			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	Total hours available for use during the year (365 days x 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 daycare 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, <b>plus</b> 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	8	3,788,989
<b>See instructions for columns (a) and (b) before completing lines 9-21.</b>			
	(a) Direct expenses	(b) Indirect expenses	
9	Casualty losses (see instructions)	9	5,274
10	Deductible mortgage interest (see instructions)	10	81,063
11	Real estate taxes (see instructions)	11	92,168
12	Add lines 9, 10, and 11	12	110,487
13	Multiply line 12, column (b) by line 7	13	2,635,658
14	Add line 12, column (a) and line 13	14	2,698,228
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	2,532,979
16	Excess mortgage interest (see instructions)	16	4,988
17	Insurance	17	110,389
18	Rent	18	77,893
19	Repairs and maintenance	19	168,126
20	Utilities	20	219,794
21	Other expenses (see instructions)	21	130,624
22	Add lines 16 through 21	22	412,771
23	Multiply line 22, column (b) by line 7	23	3,269,226
24	Carryover of operating expenses from 2009 Form 8829, line 42	24	870,007
25	Add line 22 column (a), line 23, and line 24	25	3,585,652
26	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 25	26	2,388,173
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	2,333,382
28	Excess casualty losses (see instructions)	28	6,199
29	Depreciation of your home from line 41 below	29	1,769,495
30	Carryover of excess casualty losses and depreciation from 2009 Form 8829, line 43	30	516,615
31	Add lines 28 through 30	31	1,805,239
32	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 27 or line 31	32	1,079,758
33	Add lines 14, 26, and 32	33	3,349,325
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to <b>Form 4684</b> (see instructions)	34	29,065
35	<b>Allowable expenses for business use of your home.</b> Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶	35	3,345,745

**Part III Depreciation of Your Home**

36	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value (see instructions)	36	1,762,681
37	Value of land included on line 36	37	1,077,099
38	Basis of building. Subtract line 37 from line 36	38	1,754,903
39	Business basis of building. Multiply line 38 by line 7	39	1,748,025
40	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	1,769,495

**Part IV Carryover of Unallowed Expenses to 2011**

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	1,427,405
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	785,067

Form **8829**Department of the Treasury  
Internal Revenue Service (99)

Name(s) of proprietor(s)

**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.**► **See separate instructions.**

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **176**

Total Forms Filed = 4,013,720

Your social security number

**Part I Part of Your Home Used for Business**

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	1,336,263
2	Total area of home	2	7,897,501
3	Divide line 1 by line 2. Enter the result as a percentage.	3	%
<b>For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.</b>			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	Total hours available for use during the year (365 days x 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 daycare 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, <b>plus</b> 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	8	65,522,768
<b>See instructions for columns (a) and (b) before completing lines 9-21.</b>			
9	Casualty losses (see instructions)	9	9,719
10	Deductible mortgage interest (see instructions)	10	389,608
11	Real estate taxes (see instructions)	11	130,850
12	Add lines 9, 10, and 11	12	530,178
13	Multiply line 12, column (b) by line 7	13	4,824,546
14	Add line 12, column (a) and line 13	14	5,354,724
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	72,793,318
16	Excess mortgage interest (see instructions)	16	10,230
17	Insurance	17	63,241
18	Rent	18	430,098
19	Repairs and maintenance	19	154,391
20	Utilities	20	312,366
21	Other expenses (see instructions)	21	135,613
22	Add lines 16 through 21	22	1,105,941
23	Multiply line 22, column (b) by line 7	23	4,603,001
24	Carryover of operating expenses from 2009 Form 8829, line 42	24	2,817,504
25	Add line 22 column (a), line 23, and line 24	25	8,526,445
26	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 25	26	3,974,354
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	68,818,964
28	Excess casualty losses (see instructions)	28	19,662
29	Depreciation of your home from line 41 below	29	1,388,614
30	Carryover of excess casualty losses and depreciation from 2009 Form 8829, line 43	30	1,388,691
31	Add lines 28 through 30	31	2,796,966
32	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 27 or line 31	32	945,844
33	Add lines 14, 26, and 32	33	10,274,922
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to <b>Form 4684</b> (see instructions)	34	33,839
35	<b>Allowable expenses for business use of your home.</b> Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	10,241,083

**Part III Depreciation of Your Home**

36	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value (see instructions)	36	433,077,103
37	Value of land included on line 36	37	74,697,208
38	Basis of building. Subtract line 37 from line 36	38	358,379,895
39	Business basis of building. Multiply line 38 by line 7	39	50,396,283
40	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	1,388,614

**Part IV Carryover of Unallowed Expenses to 2011**

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	4,552,091
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	1,851,122

Form **8834**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Qualified Plug-in Electric and Electric Vehicle Credit**

OMB No. 1545-1374

**2010**  
Attachment  
Sequence No. **111**► **Attach to your tax return.**

Total Forms Filed = 3,191

Identifying number

**Note.**

- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

**Part I Qualified Plug-in Electric Vehicle Credit****Section A—Vehicle Information**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 11 and 18.

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>			
<b>2</b> Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	<b>2</b>	/ /	/ /	/ /
<b>3</b> Cost of the vehicle . . . . .	<b>3</b>			

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Section B and go to Section C. All others, go to Section B.**Section B—Credit for Business/Investment Use Part of Vehicle**

<b>4</b> Business/investment use percentage (see instructions) . . . . .	<b>4</b>	%	%	%
<b>5</b> Multiply line 3 by line 4 . . . . .	<b>5</b>			
<b>6</b> Section 179 expense deduction (see instructions) . . . . .	<b>6</b>			
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b>			
<b>8</b> Multiply line 7 by 10% (.10) . . . . .	<b>8</b>			
<b>9</b> Maximum credit per vehicle . . . . .	<b>9</b>			
<b>10</b> Enter the <b>smaller</b> of line 8 or line 9 . . . . .	<b>10</b>			
<b>11</b> Add columns (a) through (c) on line 10 . . . . .	<b>11</b>		*	
<b>12</b> Qualified plug-in electric vehicle credit from partnerships and S corporations . . . . .	<b>12</b>		21	
<b>13</b> <b>Business/investment use part of credit.</b> Add lines 11 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1z . . . . .	<b>13</b>		45	

**Section C—Credit for Personal Use Part of Vehicle**

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
<b>14</b> If you skipped Section B, enter the amount from line 3. If you completed Section B, subtract line 5 from line 3 . . . . .	<b>14</b>			
<b>15</b> Multiply line 14 by 10% (.10) . . . . .	<b>15</b>			
<b>16</b> Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 10 from line 9 . . . . .	<b>16</b>			
<b>17</b> Enter the <b>smaller</b> of line 15 or line 16 . . . . .	<b>17</b>			
<b>18</b> Add columns (a) through (c) on line 17 . . . . .	<b>18</b>		3,135	
<b>19</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .	<b>19</b>			
<b>20</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>20</b>		2,706	
<b>21</b> Subtract line 20 from line 19. If zero or less, <b>stop</b> . You cannot claim the personal use part of the credit . . . . .	<b>21</b>		3,189	
<b>22</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 18 or line 21. Report the total of this amount and the amount, if any, from line 29 on Form 1040, line 53 (or Form 1040NR, line 50). Check box <b>c</b> on that line and enter "8834" in the space next to that box. If line 21 is smaller than line 18, see instructions . . . . .	<b>22</b>		3,135	

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 14953G

Form **8834** (2010)

\*Entry for this line is greater than zero, but too small to report



Form **8834**Department of the Treasury  
Internal Revenue ServiceAMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)  
**Qualified Plug-in Electric and Electric Vehicle Credit**

OMB No. 1545-1374

**2010**  
Attachment  
Sequence No. **111**► **Attach to your tax return.**

Name(s) shown on return

Total Forms Filed = 3,191

Identifying number

**Note.**

- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

**Part I Qualified Plug-in Electric Vehicle Credit****Section A—Vehicle Information**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 11 and 18.

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
1	Year, make, and model of vehicle . . . . .	1		
2	Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	2	/ /	/ /
3	Cost of the vehicle . . . . .	3		

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Section B and go to Section C. All others, go to Section B.**Section B—Credit for Business/Investment Use Part of Vehicle**

4	Business/investment use percentage (see instructions) . . . . .	4	%	%	%
5	Multiply line 3 by line 4 . . . . .	5			
6	Section 179 expense deduction (see instructions) . . . . .	6			
7	Subtract line 6 from line 5 . . . . .	7			
8	Multiply line 7 by 10% (.10) . . . . .	8			
9	Maximum credit per vehicle . . . . .	9			
10	Enter the <b>smaller</b> of line 8 or line 9 . . . . .	10			
11	Add columns (a) through (c) on line 10 . . . . .	11		*	
12	Qualified plug-in electric vehicle credit from partnerships and S corporations . . . . .	12		585	
13	<b>Business/investment use part of credit.</b> Add lines 11 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1z . . . . .	13		648	

**Section C—Credit for Personal Use Part of Vehicle**

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
14	If you skipped Section B, enter the amount from line 3. If you completed Section B, subtract line 5 from line 3 . . . . .	14		
15	Multiply line 14 by 10% (.10) . . . . .	15		
16	Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 10 from line 9 . . . . .	16		
17	Enter the <b>smaller</b> of line 15 or line 16 . . . . .	17		
18	Add columns (a) through (c) on line 17 . . . . .	18		2,998
19	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .	19		
20	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	20		15,958
21	Subtract line 20 from line 19. If zero or less, <b>stop</b> . You cannot claim the personal use part of the credit . . . . .	21		227,076
22	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 18 or line 21. Report the total of this amount and the amount, if any, from line 29 on Form 1040, line 53 (or Form 1040NR, line 50). Check box <b>c</b> on that line and enter "8834" in the space next to that box. If line 21 is smaller than line 18, see instructions . . . . .	22		2,945

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 14953G

Form **8834** (2010)

\*Entry for this line is greater than zero, but too small to report



**Part II Qualified Electric Vehicle Credit****Caution.** This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

<b>23</b>	Qualified electric vehicle passive activity credits allowed for 2010 (see instructions) . . . . .	<b>23</b>	*	
<b>24</b>	Regular tax before credits: <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42.</li> <li>• Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return.</li> <li>• 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.</li> </ul>	<b>24</b>		
<b>25</b>	Credits that reduce regular tax before the qualified electric vehicle credit:			
<b>a</b>	Foreign tax credit . . . . .	<b>25a</b>		
<b>b</b>	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>25b</b>	3,146	
<b>c</b>	American Samoa economic development credit (Form 5735) . . . . .	<b>25c</b>	0	
<b>d</b>	Add lines 25a through 25c . . . . .	<b>25d</b>	3,177	
<b>26</b>	Net regular tax. Subtract line 25d from line 24. If zero or less, stop here; <b>do not</b> file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I . . . . .	<b>26</b>	2,178	
<b>27</b>	Tentative minimum tax: <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 33.</li> <li>• Corporations. Enter the amount from Form 4626, line 12.</li> <li>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.</li> </ul>	<b>27</b>	1,837	
<b>28</b>	Subtract line 27 from line 26. If zero or less, stop here; <b>do not</b> file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I . . . . .	<b>28</b>	2,173	
<b>29</b>	<b>Qualified electric vehicle credit.</b> Enter the <b>smaller</b> of line 23 or line 28. Report the total of this amount and the amount, if any, from line 22 on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 28 is smaller than line 23, see instructions . . . . .	<b>29</b>	*	

**General Instructions**

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

**Purpose of Form**

Use Form 8834 to claim the qualified plug-in electric vehicle credit and any qualified electric vehicle passive activity credits allowed for the current tax year.

The qualified plug-in electric vehicle credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit allowed against both the regular tax and the alternative minimum tax.

Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1z of Form 3800.

**Qualified Plug-in Electric Vehicle Credit****Qualified Plug-in Electric Vehicle**

This is a vehicle made by a manufacturer that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source of electricity and has a capacity of not less than:

- 2.5 kilowatt hours if the vehicle has 2 or 3 wheels, or
- 4 kilowatt hours if the vehicle has 4 wheels.

The vehicle must also be either:

- A low speed vehicle, or
- A vehicle with 2 or 3 wheels that, according to the manufacturer, has a loaded weight (GVWR) of less than 14,000 pounds.

A low speed vehicle is a vehicle that:

- Has 4 wheels,
- Can attain a speed of more than 20 but not more than 25 miles per hour after 1 mile on a paved level surface, and
- According to the manufacturer, has a loaded weight (GVWR) of less than 3,000 pounds.

**Certification and other requirements.** Generally, you can rely on the manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that a specific make, model, and model year vehicle qualifies for the credit.

If, however, the IRS publishes an announcement that the certification for any specific make, model, and model year vehicle has been withdrawn, you cannot rely on the certification for such a vehicle purchased after the date of publication of the withdrawal announcement.

If you purchased a vehicle and its certification was withdrawn on or after the date of purchase, you can rely on such certification even if you had not placed the vehicle in service or claimed the credit by the date the withdrawal announcement was published by the IRS. The IRS will not attempt to collect any understatement of tax liability attributable to reliance on the certification as long as you purchased the vehicle on or before the date the IRS published the withdrawal announcement.

\*Entry for this line is greater than zero, but too small to report

**Part II Qualified Electric Vehicle Credit****Caution.** This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

<b>23</b>	Qualified electric vehicle passive activity credits allowed for 2010 (see instructions) . . . . .	<b>23</b>	*	
<b>24</b>	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return.	<b>24</b>		
<b>25</b>	Credits that reduce regular tax before the qualified electric vehicle credit:			
<b>a</b>	Foreign tax credit . . . . .	<b>25a</b>		
<b>b</b>	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>25b</b>	4,441	
<b>c</b>	American Samoa economic development credit (Form 5735) . . . . .	<b>25c</b>	0	
<b>d</b>	Add lines 25a through 25c . . . . .	<b>25d</b>	19,501	
<b>26</b>	Net regular tax. Subtract line 25d from line 24. If zero or less, stop here; <b>do not</b> file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I . . . . .	<b>26</b>	217,910	
<b>27</b>	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	<b>27</b>	185,414	
<b>28</b>	Subtract line 27 from line 26. If zero or less, stop here; <b>do not</b> file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I . . . . .	<b>28</b>	32,502	
<b>29</b>	<b>Qualified electric vehicle credit.</b> Enter the <b>smaller</b> of line 23 or line 28. Report the total of this amount and the amount, if any, from line 22 on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 28 is smaller than line 23, see instructions . . . . .	<b>29</b>	*	

**General Instructions**

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

**Purpose of Form**

Use Form 8834 to claim the qualified plug-in electric vehicle credit and any qualified electric vehicle passive activity credits allowed for the current tax year.

The qualified plug-in electric vehicle credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit allowed against both the regular tax and the alternative minimum tax.

Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1z of Form 3800.

**Qualified Plug-in Electric Vehicle Credit****Qualified Plug-in Electric Vehicle**

This is a vehicle made by a manufacturer that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source of electricity and has a capacity of not less than:

- 2.5 kilowatt hours if the vehicle has 2 or 3 wheels, or
- 4 kilowatt hours if the vehicle has 4 wheels.

The vehicle must also be either:

- A low speed vehicle, or
- A vehicle with 2 or 3 wheels that, according to the manufacturer, has a loaded weight (GVWR) of less than 14,000 pounds.

A low speed vehicle is a vehicle that:

- Has 4 wheels,
- Can attain a speed of more than 20 but not more than 25 miles per hour after 1 mile on a paved level surface, and
- According to the manufacturer, has a loaded weight (GVWR) of less than 3,000 pounds.

**Certification and other requirements.** Generally, you can rely on the manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that a specific make, model, and model year vehicle qualifies for the credit.

If, however, the IRS publishes an announcement that the certification for any specific make, model, and model year vehicle has been withdrawn, you cannot rely on the certification for such a vehicle purchased after the date of publication of the withdrawal announcement.

If you purchased a vehicle and its certification was withdrawn on or after the date of purchase, you can rely on such certification even if you had not placed the vehicle in service or claimed the credit by the date the withdrawal announcement was published by the IRS. The IRS will not attempt to collect any understatement of tax liability attributable to reliance on the certification as long as you purchased the vehicle on or before the date the IRS published the withdrawal announcement.

\*Entry for this line is greater than zero, but too small to report

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8835**Department of the Treasury  
Internal Revenue Service**Renewable Electricity, Refined Coal,  
and Indian Coal Production Credit**

► See separate instructions.

► Attach to your tax return.

OMB No. 1545-1362

**2010**Attachment  
Sequence No. **95**

Name(s) shown on return

Total Forms Filed = 1,424

Identifying number

**Part I Electricity Produced at Qualified Facilities Placed in Service Prior to October 23, 2004**

<b>1</b>	Kilowatt-hours produced and sold (see instructions) . . . . .	× 0.022	<b>1</b>	*	
<b>2</b>	Phaseout adjustment (see instructions) . . . . .	\$ ×	<b>2</b>	0	
<b>3</b>	Credit before reduction. Subtract line 2 from line 1 . . . . .		<b>3</b>	*	
<b>Reduction for government grants, subsidized financing, and other credits:</b>					
<b>4</b>	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) . . . .		<b>4</b>	*	
<b>5</b>	Total of additions to the capital account for the project for this and all prior tax years . . . . .		<b>5</b>	*	
<b>6</b>	Divide line 4 by line 5. Show as a decimal carried to at least 4 places . . . . .		<b>6</b>	*	
<b>7</b>	Multiply line 3 by line 6 . . . . .		<b>7</b>	*	
<b>8</b>	Subtract line 7 from line 3 . . . . .		<b>8</b>	*	
<b>9</b>	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .		<b>9</b>	134	
<b>10</b>	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1f . . . . .		<b>10</b>	158	
<b>11</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		<b>11</b>		
<b>12</b>	<b>Cooperatives, estates, and trusts.</b> Subtract line 11 from line 10. Report this amount on Form 3800, line 1f		<b>12</b>		

**Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005**

	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
<b>13</b> Electricity produced at qualified facilities using:					
<b>a</b> Wind . . . . .	<b>13a</b>	0.022	*		
<b>b</b> Closed-loop biomass . . . . .	<b>13b</b>	0.022	0		
<b>c</b> Geothermal . . . . .	<b>13c</b>	0.022	0		
<b>d</b> Solar . . . . .	<b>13d</b>	0.022	*		
<b>e</b> Add column (c) of lines 13a through 13d and enter here . . . . .				<b>13e</b>	*
<b>14</b> Electricity produced at qualified facilities using:					
<b>a</b> Open-loop biomass . . . . .	<b>14a</b>	0.011	*		
<b>b</b> Small irrigation power . . . . .	<b>14b</b>	0.011	0		
<b>c</b> Landfill gas . . . . .	<b>14c</b>	0.011	0		
<b>d</b> Trash . . . . .	<b>14d</b>	0.011	0		
<b>e</b> Hydropower . . . . .	<b>14e</b>	0.011	0		
<b>f</b> Marine and hydrokinetic renewables . . . . .	<b>14f</b>	0.011	*		
<b>g</b> Add column (c) of lines 14a through 14f and enter here . . . . .				<b>14g</b>	*
<b>15</b> Add lines 13e and 14g . . . . .				<b>15</b>	*
<b>16</b> Phaseout adjustment (see instructions) . . . . .	\$ ×			<b>16</b>	0
<b>17</b> Subtract line 16 from line 15 . . . . .				<b>17</b>	*
<b>Refined coal produced at a qualified refined coal production facility</b>					
<b>18</b> Tons produced and sold (see instructions) . . . . .		× \$6.27		<b>18</b>	*
<b>19</b> Phaseout adjustment (see instructions) . . . . .	\$ ×			<b>19</b>	0
<b>20</b> Subtract line 19 from line 18 . . . . .				<b>20</b>	*
<b>Steel industry fuel produced at a qualified refined coal production facility</b>					
<b>21</b> Barrel-of-oil equivalents produced and sold (see instructions) . . . . .		× \$2.87		<b>21</b>	0
<b>Indian coal produced at a qualified Indian coal production facility</b>					
<b>22</b> Tons produced and sold (see instructions) . . . . .		× \$2.20		<b>22</b>	*
<b>23</b> Credit before reduction. Add lines 17, 20, 21, and 22 . . . . .				<b>23</b>	32

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 14954R

Form **8835** (2010)

\*Entry for this line is greater than zero, but too small to report

Form **8835**Department of the Treasury  
Internal Revenue Service**Renewable Electricity, Refined Coal,  
and Indian Coal Production Credit**

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-1362

**2010**Attachment  
Sequence No. **95**

Name(s) shown on return

Total Forms Filed = 1,424

Identifying number

**Part I Electricity Produced at Qualified Facilities Placed in Service Prior to October 23, 2004**

<b>1</b>	Kilowatt-hours produced and sold (see instructions) . . . . .	× 0.022	<b>1</b>	*	
<b>2</b>	Phaseout adjustment (see instructions) . . . . .	\$ ×	<b>2</b>	0	
<b>3</b>	Credit before reduction. Subtract line 2 from line 1 . . . . .		<b>3</b>	*	
<b>Reduction for government grants, subsidized financing, and other credits:</b>					
<b>4</b>	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) . . . .		<b>4</b>	*	
<b>5</b>	Total of additions to the capital account for the project for this and all prior tax years . . . . .		<b>5</b>	*	
<b>6</b>	Divide line 4 by line 5. Show as a decimal carried to at least 4 places . . . . .		<b>6</b>	*	
<b>7</b>	Multiply line 3 by line 6 . . . . .		<b>7</b>	*	
<b>8</b>	Subtract line 7 from line 3 . . . . .		<b>8</b>	*	
<b>9</b>	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .		<b>9</b>	2,498	
<b>10</b>	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1f . . . . .		<b>10</b>	6,630	
<b>11</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		<b>11</b>		
<b>12</b>	<b>Cooperatives, estates, and trusts.</b> Subtract line 11 from line 10. Report this amount on Form 3800, line 1f		<b>12</b>		

**Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005**

		(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
<b>13</b>	Electricity produced at qualified facilities using:					
<b>a</b>	Wind . . . . .	<b>13a</b>	0.022	*		
<b>b</b>	Closed-loop biomass . . . . .	<b>13b</b>	0.022	0		
<b>c</b>	Geothermal . . . . .	<b>13c</b>	0.022	0		
<b>d</b>	Solar . . . . .	<b>13d</b>	0.022	*		
<b>e</b>	Add column (c) of lines 13a through 13d and enter here . . . . .				<b>13e</b>	*
<b>14</b>	Electricity produced at qualified facilities using:					
<b>a</b>	Open-loop biomass . . . . .	<b>14a</b>	0.011	*		
<b>b</b>	Small irrigation power . . . . .	<b>14b</b>	0.011	0		
<b>c</b>	Landfill gas . . . . .	<b>14c</b>	0.011	0		
<b>d</b>	Trash . . . . .	<b>14d</b>	0.011	0		
<b>e</b>	Hydropower . . . . .	<b>14e</b>	0.011	0		
<b>f</b>	Marine and hydrokinetic renewables . . . . .	<b>14f</b>	0.011	*		
<b>g</b>	Add column (c) of lines 14a through 14f and enter here . . . . .				<b>14g</b>	*
<b>15</b>	Add lines 13e and 14g . . . . .				<b>15</b>	*
<b>16</b>	Phaseout adjustment (see instructions) . . . . .	\$ ×			<b>16</b>	0
<b>17</b>	Subtract line 16 from line 15 . . . . .				<b>17</b>	*
<b>Refined coal produced at a qualified refined coal production facility</b>						
<b>18</b>	Tons produced and sold (see instructions) . . . . .		× \$6.27		<b>18</b>	*
<b>19</b>	Phaseout adjustment (see instructions) . . . . .	\$ ×			<b>19</b>	0
<b>20</b>	Subtract line 19 from line 18 . . . . .				<b>20</b>	*
<b>Steel industry fuel produced at a qualified refined coal production facility</b>						
<b>21</b>	Barrel-of-oil equivalents produced and sold (see instructions)		× \$2.87		<b>21</b>	0
<b>Indian coal produced at a qualified Indian coal production facility</b>						
<b>22</b>	Tons produced and sold (see instructions) . . . . .		× \$2.20		<b>22</b>	*
<b>23</b>	Credit before reduction. Add lines 17, 20, 21, and 22 . . . . .				<b>23</b>	2,522

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 14954R

Form **8835** (2010)

\*Entry for this line is greater than zero, but too small to report

<b>Reduction for government grants, subsidized financing, and other credits:</b>		
<b>24</b>	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) . . . .	<b>24</b> 0
<b>25</b>	Total of additions to the capital account for the project for this and all prior tax years . . . .	<b>25</b> 0
<b>26</b>	Divide line 24 by line 25. Show as a decimal carried to at least 4 places . . . . .	<b>26</b> 0 .
<b>27</b>	Multiply line 23 by the smaller of $\frac{1}{2}$ or line 26 . . . . .	<b>27</b> 0
<b>28</b>	Subtract line 27 from line 23 . . . . .	<b>28</b> 32
<b>29</b>	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>29</b> 1,102
<b>30</b>	Add lines 28 and 29. Partnerships and S corporations, report this amount on Schedule K; all others continue to line 31 . . . . .	<b>30</b> 1,133
<b>31</b>	Renewable electricity, refined coal, and Indian coal production credit included on line 30 from passive activities (see instructions) . . . . .	<b>31</b> 572
<b>32</b>	Subtract line 31 from line 30 . . . . .	<b>32</b> 572
<b>33</b>	Renewable electricity, refined coal, and Indian coal production credit allowed for 2010 from a passive activity (see instructions) . . . . .	<b>33</b> 420
<b>34</b>	Carryforward of renewable electricity, refined coal, and Indian coal production credit to 2010 . . . . .	<b>34</b> 253
<b>35</b>	Carryback of renewable electricity, refined coal, and Indian coal production credit from 2011 (see instructions) . . . . .	<b>35</b>
<b>36</b>	Add lines 32 through 35. Cooperatives, estates, and trusts, go to line 37; All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f . . . . .	<b>36</b> 1,212
<b>37</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	<b>37</b>
<b>38</b>	<b>Cooperatives, estates, and trusts.</b> Subtract line 37 from line 36. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f . . . . .	<b>38</b>

<b>Reduction for government grants, subsidized financing, and other credits:</b>		
<b>24</b>	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) . . . .	<b>24</b> 0
<b>25</b>	Total of additions to the capital account for the project for this and all prior tax years . . . .	<b>25</b> 0
<b>26</b>	Divide line 24 by line 25. Show as a decimal carried to at least 4 places . . . . .	<b>26</b> 0 .
<b>27</b>	Multiply line 23 by the smaller of 1/2 or line 26 . . . . .	<b>27</b> 0
<b>28</b>	Subtract line 27 from line 23 . . . . .	<b>28</b> 2,522
<b>29</b>	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>29</b> 18,597
<b>30</b>	Add lines 28 and 29. Partnerships and S corporations, report this amount on Schedule K; all others continue to line 31 . . . . .	<b>30</b> 21,119
<b>31</b>	Renewable electricity, refined coal, and Indian coal production credit included on line 30 from passive activities (see instructions) . . . . .	<b>31</b> 5,910
<b>32</b>	Subtract line 31 from line 30 . . . . .	<b>32</b> 15,209
<b>33</b>	Renewable electricity, refined coal, and Indian coal production credit allowed for 2010 from a passive activity (see instructions) . . . . .	<b>33</b> 5,638
<b>34</b>	Carryforward of renewable electricity, refined coal, and Indian coal production credit to 2010 .	<b>34</b> 12,451
<b>35</b>	Carryback of renewable electricity, refined coal, and Indian coal production credit from 2011 (see instructions) . . . . .	<b>35</b>
<b>36</b>	Add lines 32 through 35. Cooperatives, estates, and trusts, go to line 37; All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f . . . . .	<b>36</b> 33,298
<b>37</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	<b>37</b>
<b>38</b>	<b>Cooperatives, estates, and trusts.</b> Subtract line 37 from line 36. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f . . . . .	<b>38</b>



NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8839****Qualified Adoption Expenses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or 1040NR.

▶ See separate instructions.

**2010**  
Attachment  
Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 97,666

Your social security number

**Part I Information About Your Eligible Child or Children**—You must complete this part. See instructions for details, including what to do if you need more space.

1	(a) Child's name  First Last		(b) Child's year of birth	Check if child was—			(f) Child's identifying number	(g) Check if adoption became final in 2010 or earlier
				(c) born before 1993 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1			94,458	<input type="checkbox"/> 0	<input type="checkbox"/> 36,533	<input type="checkbox"/> 18,586	95,416	80,016
Child 2			30,232	<input type="checkbox"/> 0	<input type="checkbox"/> 17,245	<input type="checkbox"/> 6,940	30,224	25,728
Child 3			7,405	<input type="checkbox"/> 0	<input type="checkbox"/> *	<input type="checkbox"/> *	6,398	6,631

**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	Child 3		
2 Maximum adoption credit per child . . . . .					
3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter.					
4 Subtract line 3 from line 2 . . . . .					
5 <b>Qualified adoption expenses</b> (see instructions) . . . . .	52,928	13,363	3,485		
6 Enter the <b>smaller</b> of line 4 or line 5					
7 Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12 . . . . .				7	46,620
8 Enter modified adjusted gross income (see instructions) . . . . .		8			
9 Is line 8 more than \$182,520? <input type="checkbox"/> <b>No.</b> Skip lines 9 and 10, and enter -0- on line 11. <input type="checkbox"/> <b>Yes.</b> Subtract \$182,520 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	x .
11 Multiply line 7 by line 10 . . . . .				11	
12 Subtract line 11 from line 7 . . . . .				12	46,055
13 Credit carryforward from prior years (line 23 of your <b>Credit Carryforward Worksheet</b> on page 5 of the <b>2009</b> Form 8839 instructions) . . . . .				13	58,329
14 Add lines 12 and 13. <b>This your Adoption Credit.</b> Include this amount on Form 1040, line 71, or Form 1040NR, line 66. Check box <b>b</b> on that line . . . . .				14	97,084

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 22843L

Form **8839** (2010)

\*Entry for this line is greater than zero, but too small to report

Form **8839**Department of the Treasury  
Internal Revenue Service (99)**Qualified Adoption Expenses**

▶ Attach to Form 1040 or 1040NR.

▶ See separate instructions.

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 97,666

Your social security number

**Part I Information About Your Eligible Child or Children**—You must complete this part. See instructions for details, including what to do if you need more space.

1	(a) Child's name  First Last		(b) Child's year of birth	Check if child was —			(f) Child's identifying number	(g) Check if adoption became final in 2010 or earlier
				(c) born before 1993 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 3				<input type="checkbox"/>	<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	Child 3		
2 Maximum adoption credit per child . . . . .					
3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter.					
4 Subtract line 3 from line 2 . . . . .					
5 <b>Qualified adoption expenses</b> (see instructions) . . . . .	588,257	154,215	32,961		
6 Enter the <b>smaller</b> of line 4 or line 5					
7 Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12 . . . . .				7	570,627
8 Enter modified adjusted gross income (see instructions) . . . . .				8	
9 Is line 8 more than \$182,520? <input type="checkbox"/> <b>No.</b> Skip lines 9 and 10, and enter -0- on line 11. <input type="checkbox"/> <b>Yes.</b> Subtract \$182,520 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	x .
11 Multiply line 7 by line 10 . . . . .				11	
12 Subtract line 11 from line 7 . . . . .				12	548,183
13 Credit carryforward from prior years (line 23 of your <b>Credit Carryforward Worksheet</b> on page 5 of the <b>2009</b> Form 8839 instructions) . . . . .				13	659,833
14 Add lines 12 and 13. <b>This your Adoption Credit.</b> Include this amount on Form 1040, line 71, or Form 1040NR, line 66. Check box <b>b</b> on that line . . . . .				14	1,206,776

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 22843L

Form **8839** (2010)

**Part III Employer-Provided Adoption Benefits**

	Child 1	Child 2	Child 3		
<b>15</b> Maximum exclusion per child	<b>15</b>				
<b>16</b> Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter.	<b>16</b>				
<b>17</b> Subtract line 16 from line 15	<b>17</b>				
<b>18</b> Employer-provided adoption benefits you received in 2010. This amount should be shown in box 12 of your 2010 Form(s) W-2 with code <b>T</b>	<b>18</b>				
<b>19</b> Add the amounts on line 18				<b>19</b>	2,974
<b>20</b> Enter the <b>smaller</b> of line 17 or line 18. But if the child was a child with special needs and the adoption became final in 2010, enter the amount from line 17	<b>20</b>				
<b>21</b> Add the amounts on line 20. If zero, skip lines 22 through 25, enter -0- on line 26, and go to line 27				<b>21</b>	
<b>22</b> Enter modified adjusted gross income (from the worksheet in the instructions)	<b>22</b>				
<b>23</b> Is line 22 more than \$182,520? <input type="checkbox"/> <b>No.</b> Skip lines 23 and 24, and enter -0- on line 25. <input type="checkbox"/> <b>Yes.</b> Subtract \$182,520 from line 22	<b>23</b>				
<b>24</b> 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				<b>24</b>	x
<b>25</b> Multiply line 21 by line 24				<b>25</b>	
<b>26</b> <b>Excluded benefits.</b> Subtract line 25 from line 21				<b>26</b>	*
<b>27</b> <b>Taxable benefits.</b> Is line 26 more than line 19? <input type="checkbox"/> <b>No.</b> Subtract line 26 from line 19. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." <input type="checkbox"/> <b>Yes.</b> Subtract line 19 from line 26. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 27. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.				<b>27</b>	*

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.



- You paid adoption expenses in 2009, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2009.
- The total adoption expenses you paid in 2010 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2010 or earlier.
- You adopted a child with special needs and the adoption became final in 2010.

\*Entry for this line is greater than zero, but too small to report

**Part III Employer-Provided Adoption Benefits**

		Child 1	Child 2	Child 3		
<b>15</b> Maximum exclusion per child	<b>15</b>					
<b>16</b> Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter.	<b>16</b>					
<b>17</b> Subtract line 16 from line 15	<b>17</b>					
<b>18</b> Employer-provided adoption benefits you received in 2010. This amount should be shown in box 12 of your 2010 Form(s) W-2 with code <b>T</b> . . . . .	<b>18</b>					
<b>19</b> Add the amounts on line 18 . . . . .	<b>19</b>					15,100
<b>20</b> Enter the <b>smaller</b> of line 17 or line 18. But if the child was a child with special needs and the adoption became final in 2010, enter the amount from line 17	<b>20</b>					
<b>21</b> Add the amounts on line 20. If zero, skip lines 22 through 25, enter -0- on line 26, and go to line 27 . . . . .	<b>21</b>					
<b>22</b> Enter modified adjusted gross income (from the worksheet in the instructions)	<b>22</b>					
<b>23</b> Is line 22 more than \$182,520? <input type="checkbox"/> <b>No.</b> Skip lines 23 and 24, and enter -0- on line 25. <input type="checkbox"/> <b>Yes.</b> Subtract \$182,520 from line 22 . . . . .	<b>23</b>					
<b>24</b> 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 . . . . .	<b>24</b>				x	
<b>25</b> Multiply line 21 by line 24 . . . . .	<b>25</b>					
<b>26 Excluded benefits.</b> Subtract line 25 from line 21 . . . . .	<b>26</b>					*
<b>27 Taxable benefits.</b> Is line 26 more than line 19? <input type="checkbox"/> <b>No.</b> Subtract line 26 from line 19. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." <input type="checkbox"/> <b>Yes.</b> Subtract line 19 from line 26. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 27. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.	<b>27</b>					*

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.



- You paid adoption expenses in 2009, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2009.
- The total adoption expenses you paid in 2010 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2010 or earlier.
- You adopted a child with special needs and the adoption became final in 2010.

\*Entry for this line is greater than zero, but too small to report

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8844****Empowerment Zone and Renewal  
Community Employment Credit**

OMB No. 1545-1444

**2010**Attachment  
Sequence No. **99**Department of the Treasury  
Internal Revenue Service► **Attach to your tax return.**

Name(s) shown on return

Total Forms Filed = 30,362

Identifying number

<b>1</b>	Enter the total qualified wages paid or incurred during <b>calendar year</b> 2010 only (see instructions)		
<b>a</b>	Qualified empowerment zone wages . . . . . \$ . . . . . × 20% (.20)	<b>1a</b>	408
<b>b</b>	Skip line 1b (see instructions) . . . . . \$ [REDACTED] × 0% (.00)	<b>1b</b>	*
<b>2</b>	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	<b>2</b>	
<b>3</b>	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>3</b>	
<b>4</b>	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5 . . . . .	<b>4</b>	
<b>5</b>	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Subtract line 5 from line 4 . . . . .	<b>6</b>	
<b>7</b>	Passive activity credit allowed for 2010 (see instructions) . . . . .	<b>7</b>	3,194
<b>8</b>	Carryforward of empowerment zone and renewal community employment credit to 2010 . . . . .	<b>8</b>	6,897
<b>9</b>	Carryback of empowerment zone employment credit from 2011 (see instructions)	<b>9</b>	
<b>10</b>	Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, report this amount on Form 3800, line 24 . . . . .	<b>10</b>	30,338
<b>11</b>	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions) . . . . .	<b>11</b>	
<b>12</b>	<b>Cooperatives, estates, and trusts.</b> Subtract line 11 from line 10. Report this amount on Form 3800, line 24 . . . . .	<b>12</b>	

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 16145S

Form **8844** (2010)

\*Entry for for this line is greater than zero, but too small to report

Form **8844**Department of the Treasury  
Internal Revenue Service**Empowerment Zone and Renewal  
Community Employment Credit**

► Attach to your tax return.

OMB No. 1545-1444

**2010**Attachment  
Sequence No. **99**

Name(s) shown on return

Total Forms Filed = 30,362

Identifying number

<b>1</b>	Enter the total qualified wages paid or incurred during <b>calendar year</b> 2010 only (see instructions)		
<b>a</b>	Qualified empowerment zone wages . . . . . \$ . . . . . × 20% (.20)	<b>1a</b>	5,133
<b>b</b>	Skip line 1b (see instructions) . . . . . \$ . . . . . × 0% (.00)	<b>1b</b>	*
<b>2</b>	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	<b>2</b>	
<b>3</b>	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>3</b>	
<b>4</b>	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5 . . . . .	<b>4</b>	
<b>5</b>	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Subtract line 5 from line 4 . . . . .	<b>6</b>	
<b>7</b>	Passive activity credit allowed for 2010 (see instructions) . . . . .	<b>7</b>	9,623
<b>8</b>	Carryforward of empowerment zone and renewal community employment credit to 2010 . . . . .	<b>8</b>	91,623
<b>9</b>	Carryback of empowerment zone employment credit from 2011 (see instructions)	<b>9</b>	
<b>10</b>	Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, report this amount on Form 3800, line 24 . . . . .	<b>10</b>	174,066
<b>11</b>	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions) . . . . .	<b>11</b>	
<b>12</b>	<b>Cooperatives, estates, and trusts.</b> Subtract line 11 from line 10. Report this amount on Form 3800, line 24 . . . . .	<b>12</b>	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2010)

\*Entry for for this line is greater than zero, but too small to report



## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8846**Department of the Treasury  
Internal Revenue Service**Credit for Employer Social Security and Medicare Taxes  
Paid on Certain Employee Tips**► **Attach to your tax return.**

OMB No. 1545-1414

**2010**Attachment  
Sequence No. **98**

Name(s) shown on return

Total Forms Filed = 91,759

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.

<b>1</b>	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) . . . . .	<b>1</b>	5,119	
<b>2</b>	Tips not subject to the credit provisions (see instructions) . . . . .	<b>2</b>	2,206	
<b>3</b>	Creditable tips. Subtract line 2 from line 1 . . . . .	<b>3</b>	5,119	
<b>4</b>	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800 or were exempt from social security taxes, see instructions and check here . . . . . * <input type="checkbox"/> ►	<b>4</b>	5,111	
<b>5</b>	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .	<b>5</b>	83,464	
<b>6</b>	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7 . . . . .	<b>6</b>	87,988	
<b>7</b>	Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions) . . . . .	<b>7</b>	31,642	
<b>8</b>	Subtract line 7 from line 6 . . . . .	<b>8</b>	58,890	
<b>9</b>	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2010 from passive activities (see instructions) . . . . .	<b>9</b>	12,747	
<b>10</b>	Carryforward of the credit for employer social security and Medicare taxes paid on certain employee tips that originated in a tax year that began after 2006 (see instructions) . . . . .	<b>10</b>	14,891	
<b>11</b>	Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2011 (see instructions) . . . . .	<b>11</b>		
<b>12</b>	Add lines 8 through 11. Report this amount on Form 3800, line 29f . . . . .	<b>12</b>	73,681	

**General Instructions**

Section references are to the Internal Revenue Code.

**Purpose of Form**

Certain food and beverage establishments (see *Who Should File* below) use Form 8846 to claim a credit for social security and Medicare taxes paid or incurred by the employer on certain employees' tips. The credit is part of the general business credit.

You can claim or elect not to claim the credit any time within 3 years from the due date of your return on either your original return or on an amended return.

**Who Should File**

File Form 8846 if you meet both of the following conditions.

**1.** You had employees who received tips from customers for providing, delivering, or serving food or beverages for consumption if tipping of employees for delivering or serving food or beverages is customary.

**2.** During the tax year, you paid or incurred employer social security and Medicare taxes on those tips.

**How the Credit Is Figured**

Generally, the credit equals the amount of employer social security and Medicare taxes paid or incurred by the employer on tips received by the employee. However, the amount of tips for any month that are used to figure the credit must be reduced by the amount by which the wages that would have been payable during that month at \$5.15 an hour exceed the wages (excluding tips) paid by the employer during that month.

For example, an employee worked 100 hours and received \$450 in tips for October 2010. The worker received \$375 in wages (excluding tips) at the rate of \$3.75 an hour. If the employee had been paid \$5.15 an hour, the employee would have received wages, excluding tips, of \$515. For credit purposes, the \$450 in tips is reduced by \$140 (the difference between \$515 and \$375), and only \$310 of the employee's tips for October 2010 is taken into account.

**Specific Instructions**

Figure the current year credit from your trade or business on lines 1 through 4.

**Line 1**

Enter the tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year.

Include tips received from customers for providing, delivering, or serving food or beverages for consumption if tipping of employees for delivering or serving food or beverages is customary.

**Line 2**

If you pay each tipped employee wages (excluding tips) equal to or more than \$5.15 an hour enter zero on line 2.

Figure the amount of tips included on line 1 that are not creditable for each employee on a monthly basis. This is the total amount that would be payable to the employee at \$5.15 an hour reduced by the wages (excluding tips) actually paid to the employee during the month. Enter on line 2 the total amounts figured for all employees.

Form **8846**Department of the Treasury  
Internal Revenue Service**Credit for Employer Social Security and Medicare Taxes  
Paid on Certain Employee Tips**► **Attach to your tax return.**

OMB No. 1545-1414

**2010**Attachment  
Sequence No. **98**

Name(s) shown on return

Total Forms Filed = 91,759

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.

<b>1</b>	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) . . . . .	<b>1</b>	413,409	
<b>2</b>	Tips not subject to the credit provisions (see instructions) . . . . .	<b>2</b>	50,436	
<b>3</b>	Creditable tips. Subtract line 2 from line 1 . . . . .	<b>3</b>	362,973	
<b>4</b>	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800 or were exempt from social security taxes, see instructions and check here . . . . . <input type="checkbox"/> ►	<b>4</b>	27,683	
<b>5</b>	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .	<b>5</b>	503,727	
<b>6</b>	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7 . . . . .	<b>6</b>	531,409	
<b>7</b>	Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions) . . . . .	<b>7</b>	77,859	
<b>8</b>	Subtract line 7 from line 6 . . . . .	<b>8</b>	453,550	
<b>9</b>	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2010 from passive activities (see instructions) . . . . .	<b>9</b>	38,103	
<b>10</b>	Carryforward of the credit for employer social security and Medicare taxes paid on certain employee tips that originated in a tax year that began after 2006 (see instructions) . . . . .	<b>10</b>	204,384	
<b>11</b>	Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2011 (see instructions) . . . . .	<b>11</b>		
<b>12</b>	Add lines 8 through 11. Report this amount on Form 3800, line 29f . . . . .	<b>12</b>	696,037	

**General Instructions**

Section references are to the Internal Revenue Code.

**Purpose of Form**

Certain food and beverage establishments (see *Who Should File* below) use Form 8846 to claim a credit for social security and Medicare taxes paid or incurred by the employer on certain employees' tips. The credit is part of the general business credit.

You can claim or elect not to claim the credit any time within 3 years from the due date of your return on either your original return or on an amended return.

**Who Should File**

File Form 8846 if you meet both of the following conditions.

**1.** You had employees who received tips from customers for providing, delivering, or serving food or beverages for consumption if tipping of employees for delivering or serving food or beverages is customary.

**2.** During the tax year, you paid or incurred employer social security and Medicare taxes on those tips.

**How the Credit Is Figured**

Generally, the credit equals the amount of employer social security and Medicare taxes paid or incurred by the employer on tips received by the employee. However, the amount of tips for any month that are used to figure the credit must be reduced by the amount by which the wages that would have been payable during that month at \$5.15 an hour exceed the wages (excluding tips) paid by the employer during that month.

For example, an employee worked 100 hours and received \$450 in tips for October 2010. The worker received \$375 in wages (excluding tips) at the rate of \$3.75 an hour. If the employee had been paid \$5.15 an hour, the employee would have received wages, excluding tips, of \$515. For credit purposes, the \$450 in tips is reduced by \$140 (the difference between \$515 and \$375), and only \$310 of the employee's tips for October 2010 is taken into account.

**Specific Instructions**

Figure the current year credit from your trade or business on lines 1 through 4.

**Line 1**

Enter the tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year.

Include tips received from customers for providing, delivering, or serving food or beverages for consumption if tipping of employees for delivering or serving food or beverages is customary.

**Line 2**

If you pay each tipped employee wages (excluding tips) equal to or more than \$5.15 an hour enter zero on line 2.

Figure the amount of tips included on line 1 that are not creditable for each employee on a monthly basis. This is the total amount that would be payable to the employee at \$5.15 an hour reduced by the wages (excluding tips) actually paid to the employee during the month. Enter on line 2 the total amounts figured for all employees.

Form **8853**Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return**Archer MSAs and  
Long-Term Care Insurance Contracts**

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **39**▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See separate instructions.**

Total Forms Filed = 126,771

Social security number of MSA  
account holder. If both spouses  
have MSAs, see page 1 of the instructions ▶**Section A. Archer MSAs.** If you have only a Medicare Advantage MSA, skip Section A and complete Section B.**Part I Archer MSA Contributions and Deductions.** See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

<b>1</b>	Total employer contributions to your Archer MSA(s) for 2010 . . . . .	<b>1</b>		
<b>2</b>	Archer MSA contributions you made for 2010, including those made from January 1, 2011, through April 18, 2011, that were for 2010. Do not include rollovers (see page 2 of the instructions)	<b>2</b>	11,288	
<b>3</b>	Limitation from the worksheet on page 3 of the instructions . . . . .	<b>3</b>	8,967	
<b>4</b>	Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) . . . . .	<b>4</b>	7,943	
<b>5</b>	<b>Archer MSA deduction.</b> Enter the <b>smallest</b> of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount . . . . .	<b>5</b>	6,276	

**Caution:** If line 2 is more than line 5, you may have to pay an additional tax (see page 3 of the instructions).**Part II Archer MSA Distributions**

<b>6a</b>	Total distributions you and your spouse received in 2010 from all Archer MSAs (see page 4 of the instructions) . . . . .	<b>6a</b>	22,118	
<b>b</b>	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return (see page 4 of the instructions) . . . . .	<b>6b</b>	*	
<b>c</b>	Subtract line 6b from line 6a . . . . .	<b>6c</b>	20,879	
<b>7</b>	Unreimbursed qualified medical expenses (see page 4 of the instructions) . . . . .	<b>7</b>	17,211	
<b>8</b>	<b>Taxable Archer MSA distributions.</b> Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount . . . . .	<b>8</b>	4,667	
<b>9a</b>	If any of the distributions included on line 8 meet any of the <b>Exceptions to the Additional 15% Tax</b> (see page 4 of the instructions), check here . . . . . * <input type="checkbox"/>			
<b>b</b>	<b>Additional 15% tax</b> (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 8 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "MSA" and the amount . . . . .	<b>9b</b>	*	

**Section B. Medicare Advantage MSA Distributions.** If you are filing jointly and both you and your spouse received distributions in 2010 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 4 of the instructions).

<b>10</b>	Total distributions you received in 2010 from all Medicare Advantage MSAs (see page 5 of the instructions)	<b>10</b>	*	
<b>11</b>	Unreimbursed qualified medical expenses (see page 5 of the instructions) . . . . .	<b>11</b>	*	
<b>12</b>	<b>Taxable Medicare Advantage MSA distributions.</b> Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount . . . . .	<b>12</b>	0	
<b>13a</b>	If any of the distributions included on line 12 meet any of the <b>Exceptions to the Additional 50% Tax</b> (see page 5 of the instructions), check here . . . . . * <input type="checkbox"/>			
<b>b</b>	<b>Additional 50% tax</b> (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "Med MSA" and the amount . . . . .	<b>13b</b>	0	

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 24091H

Form **8853** (2010)

\*Entry for this line is greater than zero, but too small to report

Form **8853**Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return**Archer MSAs and  
Long-Term Care Insurance Contracts**

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **39**▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See separate instructions.**

Total Forms Filed = 126,771

Social security number of MSA  
account holder. If both spouses  
have MSAs, see page 1 of the instructions ▶**Section A. Archer MSAs.** If you have only a Medicare Advantage MSA, skip Section A and complete Section B.**Part I Archer MSA Contributions and Deductions.** See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

<b>1</b>	Total employer contributions to your Archer MSA(s) for 2010 . . . . .	<b>1</b>		
<b>2</b>	Archer MSA contributions you made for 2010, including those made from January 1, 2011, through April 18, 2011, that were for 2010. Do not include rollovers (see page 2 of the instructions)	<b>2</b>	17,471	
<b>3</b>	Limitation from the worksheet on page 3 of the instructions . . . . .	<b>3</b>	21,849	
<b>4</b>	Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) . . . . .	<b>4</b>	459,978	
<b>5</b>	<b>Archer MSA deduction.</b> Enter the <b>smallest</b> of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount . . . . .	<b>5</b>	10,664	

**Caution:** If line 2 is more than line 5, you may have to pay an additional tax (see page 3 of the instructions).**Part II Archer MSA Distributions**

<b>6a</b>	Total distributions you and your spouse received in 2010 from all Archer MSAs (see page 4 of the instructions) . . . . .	<b>6a</b>	48,909	
<b>b</b>	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return (see page 4 of the instructions) . . . . .	<b>6b</b>	*	
<b>c</b>	Subtract line 6b from line 6a . . . . .	<b>6c</b>	38,347	
<b>7</b>	Unreimbursed qualified medical expenses (see page 4 of the instructions) . . . . .	<b>7</b>	44,245	
<b>8</b>	<b>Taxable Archer MSA distributions.</b> Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount . . . . .	<b>8</b>	4,492	
<b>9a</b>	If any of the distributions included on line 8 meet any of the <b>Exceptions to the Additional 15% Tax</b> (see page 4 of the instructions), check here . . . . . ▶ <input type="checkbox"/>			
<b>b</b>	<b>Additional 15% tax</b> (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 8 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "MSA" and the amount . . . . .	<b>9b</b>	*	

**Section B. Medicare Advantage MSA Distributions.** If you are filing jointly and both you and your spouse received distributions in 2010 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 4 of the instructions).

<b>10</b>	Total distributions you received in 2010 from all Medicare Advantage MSAs (see page 5 of the instructions)	<b>10</b>	*	
<b>11</b>	Unreimbursed qualified medical expenses (see page 5 of the instructions) . . . . .	<b>11</b>	*	
<b>12</b>	<b>Taxable Medicare Advantage MSA distributions.</b> Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount . . . . .	<b>12</b>	0	
<b>13a</b>	If any of the distributions included on line 12 meet any of the <b>Exceptions to the Additional 50% Tax</b> (see page 5 of the instructions), check here . . . . . ▶ <input type="checkbox"/>			
<b>b</b>	<b>Additional 50% tax</b> (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "Med MSA" and the amount . . . . .	<b>13b</b>	0	

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 24091H

Form **8853** (2010)

\*Entry for this line is greater than zero, but too small to report



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 6 of the instructions before completing this section.If more than one Section C is attached, check here . . . . . ▶ ☐**14a** Name of insured ▶ **b** Social security number of insured ▶**15** In 2010, 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 = \* ☐ Yes ☐ No**16** Was the insured a terminally ill individual? . . . . . Yes = 12,321 ☐ Yes ☐ No**Note:** If "Yes" and the **only** payments you received in 2010 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.**17** 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 . . . . . **17** 66,369**Caution: Do not** use lines 18 through 26 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.**18** Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts . . . . . **18** 46,056**19** 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 7 of the instructions) . . . . . **19** \***20** Add lines 18 and 19 . . . . . **20** 46,392**Note:** If you checked "Yes" on line 15 above, see **Multiple Payees** on page 7 of the instructions before completing lines 21 through 25.**21** Multiply \$290 by the number of days in the LTC period . . . . . **21** 51,739**22** Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions) . . . . . **22** 60,600**23** Enter the **larger** of line 21 or line 22 . . . . . **23** 72,938**24** Reimbursements for qualified LTC services provided for the insured during the LTC period . . . . . **24** 30,978**Caution:** If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.**25** Per diem limitation. Subtract line 24 from line 23 . . . . . **25** 70,878**26** **Taxable payments.** Subtract line 25 from line 20. 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 . . . . . **26** 2,552

\*Entry for this line is greater than zero, but too small to report

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 6 of the instructions before completing this section.If more than one Section C is attached, check here . . . . . ▶ ☐**14a** Name of insured ▶ **b** Social security number of insured ▶**15** In 2010, 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****16** Was the insured a terminally ill individual? . . . . . ☐ **Yes** ☐ **No****Note:** If "Yes" and the **only** payments you received in 2010 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.**17** 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 . . . . . **17** 1,954,747**Caution: Do not** use lines 18 through 26 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.**18** Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts . . . . . **18** 1,331,903**19** 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 7 of the instructions) . . . . . **19** \***20** Add lines 18 and 19 . . . . . **20** 1,333,067**Note:** If you checked "Yes" on line 15 above, see **Multiple Payees** on page 7 of the instructions before completing lines 21 through 25.**21** Multiply \$290 by the number of days in the LTC period . . . . . **21** 4,470,735**22** Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions) . . . . . **22** 2,286,635**23** Enter the **larger** of line 21 or line 22 . . . . . **23** 5,222,196**24** Reimbursements for qualified LTC services provided for the insured during the LTC period . . . . . **24** 719,210**Caution:** If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.**25** Per diem limitation. Subtract line 24 from line 23 . . . . . **25** 4,673,717**26** **Taxable payments.** Subtract line 25 from line 20. 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 . . . . . **26** 4,044

\*Entry for this line is greater than zero, but too small to report



NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8863****Education Credits (American Opportunity and Lifetime Learning Credits)**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

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

**2010**  
Attachment  
Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 14,709,820

Your social security number



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

**Part I American Opportunity Credit**

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

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). <b>Do not</b> enter more than \$4,000 for each student.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).
	Student # 1	12,101,596	12,101,596			12,101,596
	Student # 2	1,129,271	1,129,271			1,129,271
	Student # 3	74,759	74,759			74,759
	Student # 4	6,747	6,747			6,747
2	<b>Tentative American opportunity credit.</b> Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III . . . . . ►					<b>2</b> 12,101,596

**Part II Lifetime Learning Credit**

**Caution:** You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year.

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	Student # 1      Student # 2	2,776,843    88,332	2,776,843    *
	Student # 3      Student # 4	*               *	88,332
			*
4	Add the amounts on line 3, column (c), and enter the total . . . . .		<b>4</b> 2,776,843
5	Enter the <b>smaller</b> of line 4 or \$10,000 . . . . .		<b>5</b> 2,776,843
6	<b>Tentative lifetime learning credit.</b> Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV . . . . .		<b>6</b> 2,776,843

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 25379M

Form **8863** (2010)

\*Entry for this line is greater than zero, but too small to report

Form **8863**Department of the Treasury  
Internal Revenue Service (99)**Education Credits (American Opportunity and  
Lifetime Learning Credits)**▶ See separate instructions to find out if you are eligible to take the credits.  
▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 14,709,820

Your social security number

**You cannot take both an education credit and the tuition and fees deduction (see Form 8917) for the same student for the same year.****Part I****American Opportunity Credit****Caution:** You **cannot** take the American opportunity credit for more than **4** tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). <b>Do not</b> enter more than \$4,000 for each student.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).
	Student # 1		35,406,520			24,556,084
	Student # 2		3,414,312			2,348,042
	Student # 3		231,685			157,966
	Student # 4		18,956			12,661
2	<b>Tentative American opportunity credit.</b> Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III . . . . . ▶					<b>2</b> 27,077,227

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

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	Student # 1	Student # 2	14,508,197
	Student # 3	Student # 4	210,840
			*
4	Add the amounts on line 3, column (c), and enter the total . . . . .		<b>4</b> 14,722,419
5	Enter the <b>smaller</b> of line 4 or \$10,000 . . . . .		<b>5</b> 11,144,907
6	<b>Tentative lifetime learning credit.</b> Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV . . . . .		<b>6</b> 2,229,009

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 25379M

Form **8863** (2010)

\*Entry for this line is greater than zero, but too small to report

**Part III Refundable American Opportunity Credit**

<b>7</b>	Enter the amount from line 2. . . . .		<b>7</b>	
<b>8</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .	<b>8</b> 12,101,596		
<b>9</b>	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .	<b>9</b> 11,996,555		
<b>10</b>	Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credit . . . . .	<b>10</b> 12,095,798		
<b>11</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>11</b> 12,095,798		
<b>12</b>	If line 10 is: • Equal to or more than line 11, enter 1.000 on line 12 . . . . . • Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) . . . . .		<b>12</b>	12,095,798
<b>13</b>	Multiply line 7 by line 12. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions on page 4 of the instructions, you <b>cannot</b> take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box <input type="checkbox"/> . . . . .	116.698	<b>13</b>	12,095,798
<b>14</b>	<b>Refundable American opportunity credit.</b> Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below . . . . .		<b>14</b>	11,979,099

**Part IV Nonrefundable Education Credits**

<b>15</b>	Subtract line 14 from line 13 . . . . .		<b>15</b>	12,095,798
<b>16</b>	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions) . . . . .		<b>16</b>	2,797,260
<b>17</b>	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of household, or qualifying widow(er) . . . . .	<b>17</b> 2,797,260		
<b>18</b>	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .	<b>18</b> 2,797,260		
<b>19</b>	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22 . . . . .	<b>19</b> 2,776,567		
<b>20</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>20</b> 2,776,567		
<b>21</b>	If line 19 is: • Equal to or more than line 20, enter 1.000 on line 21 and go to line 22 • Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places) . . . . .		<b>21</b>	2,776,567
<b>22</b>	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►		<b>22</b>	2,776,567
<b>23</b>	<b>Nonrefundable education credits.</b> Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31 . . . . .		<b>23</b>	11,867,055

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

**Part III Refundable American Opportunity Credit**

<b>7</b>	Enter the amount from line 2. . . . .		<b>7</b>	
<b>8</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .	<b>8</b> 1,552,908,522		
<b>9</b>	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .	<b>9</b> 566,711,745		
<b>10</b>	Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credit . . . . .	<b>10</b> 987,376,314		
<b>11</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>11</b> 172,442,557		
<b>12</b>	If line 10 is: • Equal to or more than line 11, enter 1.000 on line 12 . . . . . • Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) . . . . .		<b>12</b>	11,983,929
<b>13</b>	Multiply line 7 by line 12. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions on page 4 of the instructions, you <b>cannot</b> take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box . . . . . <input type="checkbox"/>		<b>13</b>	26,762,137
<b>14</b>	<b>Refundable American opportunity credit.</b> Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below . . . . .		<b>14</b>	10,620,383

**Part IV Nonrefundable Education Credits**

<b>15</b>	Subtract line 14 from line 13 . . . . .		<b>15</b>	16,141,754
<b>16</b>	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions) . . . . .		<b>16</b>	2,252,989
<b>17</b>	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of household, or qualifying widow(er) . . . . .	<b>17</b> 248,353,779		
<b>18</b>	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .	<b>18</b> 136,871,421		
<b>19</b>	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22 . . . . .	<b>19</b> 112,733,002		
<b>20</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>20</b> 41,065,053		
<b>21</b>	If line 19 is: • Equal to or more than line 20, enter 1.000 on line 21 and go to line 22 • Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places) . . . . .		<b>21</b>	27,174,541
<b>22</b>	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►		<b>22</b>	2,177,644
<b>23</b>	<b>Nonrefundable education credits.</b> Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31 . . . . .		<b>23</b>	12,272,073

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

Form **8864****Biodiesel and Renewable Diesel Fuels Credit**

OMB No. 1545-1924

**2010**Attachment  
Sequence No. **141**Department of the Treasury  
Internal Revenue Service► **Attach to your tax return.**

Name(s) shown on return

Total Forms Filed = 6,449

Identifying number

**Caution.** You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
<b>1</b> Biodiesel (other than agri-biodiesel) . . . . .	<b>1</b>		*
<b>2</b> Agri-biodiesel . . . . .	<b>2</b>		*
<b>3</b> Renewable diesel . . . . .	<b>3</b>		*
<b>4</b> Biodiesel (other than agri-biodiesel) included in a biodiesel mixture . . . . .	<b>4</b>		0
<b>5</b> Agri-biodiesel included in a biodiesel mixture . . . . .	<b>5</b>		*
<b>6</b> Renewable diesel included in a renewable diesel mixture . . . . .	<b>6</b>		0
<b>7</b> Qualified agri-biodiesel production . . . . .	<b>7</b>		*
<b>8</b> Add lines 1 through 7. Include this amount in your income for 2010 (see instructions) . . . . .		<b>8</b>	824
<b>9</b> Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .		<b>9</b>	5,626
<b>10</b> Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 11 . . . . .		<b>10</b>	6,449
<b>11</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .		<b>11</b>	
<b>12</b> Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 11 . . . . .		<b>12</b>	

**General Instructions**

Section references are to the Internal Revenue Code.

**What's New**

- The biodiesel and renewable diesel fuels credit was extended to cover fuel sold or used in 2010 and 2011.

**Purpose of Form**

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Biodiesel credit,
- Renewable diesel credit,
- Biodiesel mixture credit,
- Renewable diesel mixture credit, and
- Small agri-biodiesel producer credit.

**Definitions and Special Rules****Certification**

To claim a credit on lines 1 through 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agri-biodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62, 2005-35 I.R.B. 443, or Pub. 510, Excise Taxes, for the model certificate and statement.

Form **8864**Department of the Treasury  
Internal Revenue Service**Biodiesel and Renewable Diesel Fuels Credit**► **Attach to your tax return.**

OMB No. 1545-1924

**2010**Attachment  
Sequence No. **141**

Name(s) shown on return

Total Forms Filed = 6,449

Identifying number

**Caution.** You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)	
<b>1</b>	Biodiesel (other than agri-biodiesel) . . . . .	<b>1</b>		*	
<b>2</b>	Agri-biodiesel . . . . .	<b>2</b>		*	
<b>3</b>	Renewable diesel . . . . .	<b>3</b>		*	
<b>4</b>	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture . . . . .	<b>4</b>		0	
<b>5</b>	Agri-biodiesel included in a biodiesel mixture . . . . .	<b>5</b>		*	
<b>6</b>	Renewable diesel included in a renewable diesel mixture . . . . .	<b>6</b>		0	
<b>7</b>	Qualified agri-biodiesel production . . . . .	<b>7</b>		*	
<b>8</b>	Add lines 1 through 7. Include this amount in your income for 2010 (see instructions) . . . . .		<b>8</b>	1,251	
<b>9</b>	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .		<b>9</b>	3,207	
<b>10</b>	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 11 . . . . .		<b>10</b>	4,458	
<b>11</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .		<b>11</b>		
<b>12</b>	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 11 . . . . .		<b>12</b>		

**General Instructions**

Section references are to the Internal Revenue Code.

**What's New**

- The biodiesel and renewable diesel fuels credit was extended to cover fuel sold or used in 2010 and 2011.

**Purpose of Form**

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Biodiesel credit,
- Renewable diesel credit,
- Biodiesel mixture credit,
- Renewable diesel mixture credit, and
- Small agri-biodiesel producer credit.

**Definitions and Special Rules****Certification**

To claim a credit on lines 1 through 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agri-biodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62, 2005-35 I.R.B. 443, or Pub. 510, Excise Taxes, for the model certificate and statement.



NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8880****Credit for Qualified Retirement Savings Contributions**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

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

▶ See instructions on back.

**2010**Attachment  
Sequence No. **54**

Name(s) shown on return

Your social security number

Total Forms Filed = 6,544,345

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$27,750 (\$41,625 if head of household; \$55,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1993, **(b)** is claimed as a dependent on someone else's 2010 tax return, or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions for 2010. **Do not** include rollover contributions . . . . .
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2010 (see instructions) . . . . .
- Add lines 1 and 2 . . . . .
- Certain distributions received **after** 2007 and **before** the due date (including extensions) of your 2010 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception . . . . .
- Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- In each column, enter the **smaller** of line 5 or \$2,000 . . . . .
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit . . . . .
- Enter the amount from Form 1040, line 38\*; Form 1040A, line 22; or Form 1040NR, line 37 . . . . .
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
<b>1</b>	584,800	220,074
<b>2</b>	4,998,564	997,747
<b>3</b>	5,386,223	1,158,081
<b>4</b>	239,188	119,547
<b>5</b>	5,374,013	1,152,619
<b>6</b>	5,374,013	1,152,619
<b>7</b>		6,173,845
<b>8</b>	6,173,845	

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$16,750	.5	.5	.5
\$16,750	\$18,000	.5	.5	.2
\$18,000	\$25,125	.5	.5	.1
\$25,125	\$27,000	.5	.2	.1
\$27,000	\$27,750	.5	.1	.1
\$27,750	\$33,500	.5	.1	.0
\$33,500	\$36,000	.2	.1	.0
\$36,000	\$41,625	.1	.1	.0
\$41,625	\$55,500	.1	.0	.0
\$55,500	---	.0	.0	.0

**Note:** If line 9 is zero, **stop**; you cannot take this credit.

- Multiply line 7 by line 9 . . . . .
- Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44 . . . . .
- 1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. }  
**1040A filers:** Enter the total of your credits from lines 29 through 31. }  
**1040NR filers:** Enter the total of your credits from lines 45 and 46. }
- Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit . . . . .
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47 . . . . .

<b>9</b>	6,156,279	X .
<b>10</b>	6,156,279	
<b>11</b>	6,165,157	
<b>12</b>	1,016,018	
<b>13</b>	6,147,571	
<b>14</b>	6,130,006	

\*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 33394D

Form **8880** (2010)

Form

**8880**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Credit for Qualified Retirement Savings Contributions**

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

▶ See instructions on back.

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **54**

Your social security number

Total Forms Filed = 6,544,345

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$27,750 (\$41,625 if head of household; \$55,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1993, **(b)** is claimed as a dependent on someone else's 2010 tax return, or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions for 2010. **Do not** include rollover contributions . . . . .
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2010 (see instructions) . . . . .
- Add lines 1 and 2 . . . . .
- Certain distributions received **after** 2007 and **before** the due date (including extensions) of your 2010 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception . . . . .
- Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- In each column, enter the **smaller** of line 5 or \$2,000 . . . . .
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit . . . . .
- Enter the amount from Form 1040, line 38\*; Form 1040A, line 22; or Form 1040NR, line 37 . . . . .
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
<b>1</b>	1,743,451	726,134
<b>2</b>	7,251,879	1,880,124
<b>3</b>	8,995,330	2,606,258
<b>4</b>	289,611	180,204
<b>5</b>	8,794,876	2,476,536
<b>6</b>	5,882,533	1,381,310
<b>7</b>		7,263,842
<b>8</b>	200,340,784	

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$16,750	.5	.5	.5
\$16,750	\$18,000	.5	.5	.2
\$18,000	\$25,125	.5	.5	.1
\$25,125	\$27,000	.5	.2	.1
\$27,000	\$27,750	.5	.1	.1
\$27,750	\$33,500	.5	.1	.0
\$33,500	\$36,000	.2	.1	.0
\$36,000	\$41,625	.1	.1	.0
\$41,625	\$55,500	.1	.0	.0
\$55,500	---	.0	.0	.0

**Note:** If line 9 is zero, **stop**; you cannot take this credit.

- Multiply line 7 by line 9 . . . . .
- Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44 . . . . .
- 1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22.
   
**1040A filers:** Enter the total of your credits from lines 29 through 31.
   
**1040NR filers:** Enter the total of your credits from lines 45 and 46.
- Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit . . . . .
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47 . . . . .

<b>11</b>	10,169,501	
<b>12</b>	683,252	
<b>13</b>	9,486,249	
<b>14</b>	1,029,595	

\*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

Form **8885**

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Health Coverage Tax Credit**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service▶ **Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR.****2010**Attachment  
Sequence No. **134**

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Total Forms Filed = 16,174

Recipient's social security number

**Before you begin:** See **Definitions and Special Rules** that begin on page 2.**Do not** complete this form if you can be claimed as a dependent on someone else's 2010 tax return.**Part I Complete This Part To See if You Are Eligible To Take This Credit**

- 1** Check the boxes below for each month in 2010 that **all** of the following statements were **true** on the **first day** of that month.
- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized a divorce.
  - You were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury-HCTC."
  - You were **not** enrolled in Medicare Part A or Medicare Part B, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
  - You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
  - You were **not** enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).
  - You were **not** imprisoned under federal, state, or local authority.
  - Your employer **did not** pay 50% or more of the cost of coverage.
  - You **did not** receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

☐ January    ☐ February    ☐ March    ☐ April    ☐ May    ☐ June

☐ July    ☐ August    ☐ September    ☐ October    ☐ November    ☐ December

**Part II Health Coverage Tax Credit**

- 2** Enter the total amount paid directly to your health plan for qualified health insurance coverage for the months checked on line 1 (see instructions on page 3). **Do not** include on line 2 any qualified health insurance premiums paid to "U.S. Treasury-HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, **do not** include any advance (monthly) payments or reimbursement credits you received, as shown on Form 1099-H, box 1 . . . . .

**2** 16,174

*You **must** attach the required documents listed on page 4 for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.*

- 3** Enter the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1 . . . . .

**3** 0

- 4** Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit . . . . .

**4** 16,174

- 5 Health Coverage Tax Credit.** If you received an advance payment for any month not checked on line 1, see the instructions for line 5 on page 4. Otherwise, multiply the amount on line 4 by 80% (.80). Enter the result here and on Form 1040, line 71 (check box **d**); Form 1040NR, line 66 (check box **d**); Form 1040-SS, line 9; or Form 1040-PR, line 9 . . . . .

**5** 16,174

Form **8885**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Health Coverage Tax Credit**

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **134**Department of the Treasury  
Internal Revenue Service▶ **Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR.**

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Total Forms Filed = 16,174

Recipient's social security number

**Before you begin:** See **Definitions and Special Rules** that begin on page 2.**Do not** complete this form if you can be claimed as a dependent on someone else's 2010 tax return.**Part I Complete This Part To See if You Are Eligible To Take This Credit**

- 1** Check the boxes below for each month in 2010 that **all** of the following statements were **true** on the **first day** of that month.
- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized a divorce.
  - You were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury-HCTC."
  - You were **not** enrolled in Medicare Part A or Medicare Part B, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
  - You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
  - You were **not** enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).
  - You were **not** imprisoned under federal, state, or local authority.
  - Your employer **did not** pay 50% or more of the cost of coverage.
  - You **did not** receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

☐ January    ☐ February    ☐ March    ☐ April    ☐ May    ☐ June

☐ July    ☐ August    ☐ September    ☐ October    ☐ November    ☐ December

**Part II Health Coverage Tax Credit**

- 2** Enter the total amount paid directly to your health plan for qualified health insurance coverage for the months checked on line 1 (see instructions on page 3). **Do not** include on line 2 any qualified health insurance premiums paid to "U.S. Treasury-HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, **do not** include any advance (monthly) payments or reimbursement credits you received, as shown on Form 1099-H, box 1 . . . . .

**2** 38,938

*You **must** attach the required documents listed on page 4 for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.*

- 3** Enter the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1 . . . . .
- 4** Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit . . . . .

**3** 0**4** 38,938

- 5 Health Coverage Tax Credit.** If you received an advance payment for any month not checked on line 1, see the instructions for line 5 on page 4. Otherwise, multiply the amount on line 4 by 80% (.80). Enter the result here and on Form 1040, line 71 (check box **d**); Form 1040NR, line 66 (check box **d**); Form 1040-SS, line 9; or Form 1040-PR, line 9 . . . . .

**5** 31,149

Form **8889**

NUMBER OF RETURNS FILED FOR SELECTED LINES

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service**Health Savings Accounts (HSAs)**▶ **Attach to Form 1040 or Form 1040NR.**▶ **See separate instructions.****2010**  
Attachment  
Sequence No. **53**

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

Total Forms Filed = 3,572,866

Social security number of HSA  
beneficiary. If both spouses have  
HSAs, see instructions ▶**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I****HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2010 (see instructions).	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
<b>2</b>	HSA contributions you made for 2010 (or those made on your behalf), including those made from January 1, 2011, through April 18, 2011, that were for 2010. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions).	<b>2</b>	1,054,899
<b>3</b>	If you were under age 55 at the end of 2010, and on the first day of <b>every</b> month during 2010, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,050 (\$6,150 for family coverage). <b>All others</b> , see the instructions for the amount to enter.	<b>3</b>	2,835,773
<b>4</b>	Enter the amount you and your employer contributed to your Archer MSAs for 2010 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2010, also include any amount contributed to your spouse's Archer MSAs.	<b>4</b>	14,818
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0-	<b>5</b>	2,834,754
<b>6</b>	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2010, see the instructions for the amount to enter.	<b>6</b>	2,816,120
<b>7</b>	If you were age 55 or older at the end of 2010, married, and you or your spouse had family coverage under an HDHP at any time during 2010, enter your additional contribution amount (see instructions).	<b>7</b>	314,746
<b>8</b>	Add lines 6 and 7	<b>8</b>	2,820,757
<b>9</b>	Employer contributions made to your HSAs for 2010	<b>9</b>	2,163,202
<b>10</b>	Qualified HSA funding distributions	<b>10</b>	31,140
<b>11</b>	Add lines 9 and 10	<b>11</b>	2,184,559
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0-	<b>12</b>	2,666,066
<b>13</b>	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25. <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax (see page 5 of the instructions).	<b>13</b>	1,004,561

**Part II****HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

<b>14a</b>	Total distributions you received in 2010 from all HSAs (see instructions).	<b>14a</b>	2,550,599
<b>b</b>	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions).	<b>14b</b>	49,578
<b>c</b>	Subtract line 14b from line 14a.	<b>14c</b>	2,524,126
<b>15</b>	Unreimbursed qualified medical expenses (see instructions).	<b>15</b>	2,386,081
<b>16</b>	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount.	<b>16</b>	184,394
<b>17a</b>	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 10% Tax</b> (see instructions), check here <input type="checkbox"/>		
<b>b</b>	<b>Additional 10% tax</b> (see instructions). Enter 10% (.10) of the distributions included on line 16 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount.	<b>17b</b>	172,125

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 37621P

Form **8889** (2010)



Form **8889**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service**Health Savings Accounts (HSAs)**▶ **Attach to Form 1040 or Form 1040NR.**▶ **See separate instructions.****2010**  
Attachment  
Sequence No. **53**

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

Total Forms Filed = 3,572,866

Social security number of HSA  
beneficiary. If both spouses have  
HSAs, see instructions ▶**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I****HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2010 (see instructions). . . . . ▶	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
<b>2</b>	HSA contributions you made for 2010 (or those made on your behalf), including those made from January 1, 2011, through April 18, 2011, that were for 2010. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions). . . . .	<b>2</b>	3,120,058
<b>3</b>	If you were under age 55 at the end of 2010, and on the first day of <b>every</b> month during 2010, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,050 (\$6,150 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	<b>3</b>	13,906,622
<b>4</b>	Enter the amount you and your employer contributed to your Archer MSAs for 2010 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2010, also include any amount contributed to your spouse's Archer MSAs . . . . .	<b>4</b>	26,671
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>	13,889,010
<b>6</b>	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2010, see the instructions for the amount to enter . . . . .	<b>6</b>	13,513,074
<b>7</b>	If you were age 55 or older at the end of 2010, married, and you or your spouse had family coverage under an HDHP at any time during 2010, enter your additional contribution amount (see instructions) . . . . .	<b>7</b>	332,136
<b>8</b>	Add lines 6 and 7 . . . . .	<b>8</b>	13,845,211
<b>9</b>	Employer contributions made to your HSAs for 2010 . . . . .	<b>9</b>	4,803,333
<b>10</b>	Qualified HSA funding distributions . . . . .	<b>10</b>	168,923
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	4,972,256
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>	9,450,886
<b>13</b>	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25 . . . . . <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax (see page 5 of the instructions).	<b>13</b>	2,912,661

**Part II****HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

<b>14a</b>	Total distributions you received in 2010 from all HSAs (see instructions) . . . . .	<b>14a</b>	5,752,778
<b>b</b>	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions) . . . . .	<b>14b</b>	74,308
<b>c</b>	Subtract line 14b from line 14a . . . . .	<b>14c</b>	5,678,470
<b>15</b>	Unreimbursed qualified medical expenses (see instructions) . . . . .	<b>15</b>	5,450,470
<b>16</b>	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount . . . . .	<b>16</b>	228,000
<b>17a</b>	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 10% Tax</b> (see instructions), check here . . . . . ▶ <input type="checkbox"/>		
<b>b</b>	<b>Additional 10% tax</b> (see instructions). Enter 10% (.10) of the distributions included on line 16 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount . . . . .	<b>17b</b>	20,923

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 37621P

Form **8889** (2010)



**Part III** **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See page 6 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

<b>18</b>	Qualified HSA distribution . . . . .	<b>18</b>	12,503	
<b>19</b>	Last-month rule . . . . .	<b>19</b>	*	
<b>20</b>	Qualified HSA funding distribution . . . . .	<b>20</b>	*	
<b>21</b>	<b>Total income.</b> Add lines 18, 19, and 20. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount . . . . .	<b>21</b>	13,646	
<b>22</b>	<b>Additional tax.</b> Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount . . . . .	<b>22</b>	13,616	

Form **8889** (2010)

\*Entry for this line is greater than zero, but too small to report

**Part III** **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See page 6 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

<b>18</b>	Qualified HSA distribution . . . . .	<b>18</b>	16,122	
<b>19</b>	Last-month rule . . . . .	<b>19</b>	*	
<b>20</b>	Qualified HSA funding distribution . . . . .	<b>20</b>	*	
<b>21</b>	<b>Total income.</b> Add lines 18, 19, and 20. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount . . . . .	<b>21</b>	17,470	
<b>22</b>	<b>Additional tax.</b> Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount . . . . .	<b>22</b>	1,748	

Form **8889** (2010)

\*Entry for this line is greater than zero, but too small to report

Form **8903**  
(Rev. December 2010)  
Department of the Treasury  
Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES  
**Domestic Production Activities Deduction**

OMB No. 1545-1984

Attachment  
Sequence No. **143**

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

Name(s) as shown on return

Total Forms Filed = 647,917

Identifying number

		(a) Oil-related production activities		(b) All activities	
<b>Note. Do not</b> complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.					
1	Domestic production gross receipts (DPGR) . . . . .	1	29,935		300,437
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 . . . . .	2	22,572		184,606
3	Enter deductions and losses allocable to DPGR (see instructions) . . . . .	3	23,473		197,878
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4 . . . . .	4	3,409		70,725
5	Add lines 2 through 4 . . . . .	5	29,504		286,369
6	Subtract line 5 from line 1 . . . . .	6	32,244		296,685
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	7	16,467		314,671
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10 . . . . .	8			
9	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	9			
10a	<b>Oil-related qualified production activities income.</b> Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here . . . . .	10a	34,898		
b	<b>Qualified production activities income.</b> Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22 . . . . .	10b			551,448
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction . . . . . • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) . . . . .	11			554,702
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22 . . . . .	12			548,497
13	Enter 9% of line 12 . . . . .	13			544,856
14a	Enter the smaller of line 10a or line 12 . . . . .	14a	34,617		
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . . . . .	14b			32,587
15	Subtract line 14b from line 13 . . . . .	15			530,076
16	Form W-2 wages (see instructions) . . . . .	16			252,622
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	17			303,612
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20 . . . . .	18			
19	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	19			
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 . . . . .	20			524,222
21	Form W-2 wage limitation. Enter 50% of line 20 . . . . .	21			524,222
22	Enter the smaller of line 15 or line 21. . . . .	22			522,124
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 . . . . .	23			113,549
24	Expanded affiliated group allocation (see instructions) . . . . .	24			473
25	<b>Domestic production activities deduction.</b> Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return . . . . .	25			615,941

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

Form **8903** (Rev. 12-2010)

**Domestic Production Activities Deduction**

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

Name(s) as shown on return

Total Forms Filed = 647,917

Identifying number

		(a) Oil-related production activities		(b) All activities	
<b>Note. Do not</b> complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.					
<b>1</b>	Domestic production gross receipts (DPGR) . . . . .	<b>1</b>	19,123,402		784,544,360
<b>2</b>	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 . . . . .	<b>2</b>	10,875,633		522,392,474
<b>3</b>	Enter deductions and losses allocable to DPGR (see instructions) . . . . .	<b>3</b>	4,783,517		144,243,258
<b>4</b>	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4 . . . . .	<b>4</b>	1,149,563		44,354,448
<b>5</b>	Add lines 2 through 4 . . . . .	<b>5</b>	16,808,714		710,990,187
<b>6</b>	Subtract line 5 from line 1 . . . . .	<b>6</b>	2,314,688		73,554,173
<b>7</b>	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>7</b>	1,078,975		46,120,570
<b>8</b>	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10 . . . . .	<b>8</b>			
<b>9</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>9</b>			
<b>10a</b>	<b>Oil-related qualified production activities income.</b> Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here . . . . .	<b>10a</b>	3,686,837		
<b>10b</b>	<b>Qualified production activities income.</b> Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22 . . . . .	<b>10b</b>			123,007,377
<b>11</b>	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction . . . . . • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) . . . . .	<b>11</b>			308,142,353
<b>12</b>	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22 . . . . .	<b>12</b>			94,749,271
<b>13</b>	Enter 9% of line 12 . . . . .	<b>13</b>			8,450,734
<b>14a</b>	Enter the smaller of line 10a or line 12 . . . . .	<b>14a</b>	2,928,301		
<b>14b</b>	Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . . . . .	<b>14b</b>			87,850
<b>15</b>	Subtract line 14b from line 13 . . . . .	<b>15</b>			8,209,463
<b>16</b>	Form W-2 wages (see instructions) . . . . .	<b>16</b>			121,314,590
<b>17</b>	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>17</b>			83,007,518
<b>18</b>	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20 . . . . .	<b>18</b>			
<b>19</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>19</b>			
<b>20</b>	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 . . . . .	<b>20</b>			204,322,108
<b>21</b>	Form W-2 wage limitation. Enter 50% of line 20 . . . . .	<b>21</b>			102,161,167
<b>22</b>	Enter the smaller of line 15 or line 21 . . . . .	<b>22</b>			7,890,131
<b>23</b>	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 . . . . .	<b>23</b>			781,559
<b>24</b>	Expanded affiliated group allocation (see instructions) . . . . .	<b>24</b>			1,944
<b>25</b>	<b>Domestic production activities deduction.</b> Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return . . . . .	<b>25</b>			8,673,634

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8910****Alternative Motor Vehicle Credit**

OMB No. 1545-1998

Department of the Treasury  
Internal Revenue Service

- See separate instructions.  
► Attach to your tax return.

**2010**  
Attachment  
Sequence No. **152**

Name(s) shown on return

Identifying number

**Total Forms Filed = 69,037****Note.**

- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 13 and 17.

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>			
<b>2</b> Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	<b>2</b>	/ /	/ /	/ /
<b>3</b> <b>Credit allowable</b> (see instructions for amount to enter) . . . . .	<b>3</b>			
<b>4</b> If you are not claiming the plug-in conversion credit, skip lines 4 through 8, enter -0- on line 9, and go to line 10. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle . . . . .	<b>4</b>	214	0	0
<b>5</b> Section 179 expense deduction (see instructions) . . . . .	<b>5</b>	0	0	0
<b>6</b> Subtract line 5 from line 4 . . . . .	<b>6</b>	214	0	0
<b>7</b> Multiply line 6 by 10% (.10) . . . . .	<b>7</b>	214	0	0
<b>8</b> Maximum plug-in conversion credit amount allowable . . . . .	<b>8</b>			
<b>9</b> Enter the <b>smaller</b> of line 7 or line 8 . . . . .	<b>9</b>	214	0	0
<b>10</b> <b>Tentative credit.</b> Add lines 3 and 9 . . . . .	<b>10</b>	68,894	*	*

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

**Part II Credit for Business/Investment Use Part of Vehicle**

<b>11</b> Business/investment use percentage (see instructions) . . . . .	<b>11</b>	%	%	%
<b>12</b> Multiply line 10 by line 11 . . . . .	<b>12</b>			
<b>13</b> Add columns (a) through (c) on line 12 . . . . .	<b>13</b>		4,407	
<b>14</b> Alternative motor vehicle credit from partnerships and S corporations . . . . .	<b>14</b>		*	
<b>15</b> <b>Business/investment use part of credit.</b> Add lines 13 and 14. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1r . . . . .	<b>15</b>		4,552	

**Part III Credit for Personal Use Part of Vehicle**

<b>16</b> If you skipped Part II, enter the amount from line 10. If you completed Part II, subtract line 12 from line 10 . . . . .	<b>16</b>			
<b>17</b> Add columns (a) through (c) on line 16 . . . . .	<b>17</b>		66,787	
<b>18</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .	<b>18</b>			
<b>19</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>19</b>		32,702	
<b>20</b> Subtract line 19 from line 18. If zero or less, <b>stop</b> . You cannot claim the personal use part of the credit . . . . .	<b>20</b>		68,753	
<b>21</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 17 or line 20 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box <b>c</b> on that line and enter "8910" in the space next to that box. If line 20 is smaller than line 17, see instructions . . . . .	<b>21</b>		66,503	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2010)

\*Entry for this line is greater than zero, but too small to report

Form **8910****Alternative Motor Vehicle Credit**

OMB No. 1545-1998

Department of the Treasury  
Internal Revenue Service

- See separate instructions.  
► Attach to your tax return.

**2010**  
Attachment  
Sequence No. **152**

Name(s) shown on return

Identifying number

Total Forms Filed = 69,037

**Note.**

- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 13 and 17.

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>			
<b>2</b> Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	<b>2</b>	/ /	/ /	/ /
<b>3</b> <b>Credit allowable</b> (see instructions for amount to enter)	<b>3</b>			
<b>4</b> If you are not claiming the plug-in conversion credit, skip lines 4 through 8, enter -0- on line 9, and go to line 10. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle . . . . .	<b>4</b>	5,118	0	0
<b>5</b> Section 179 expense deduction (see instructions) . . . . .	<b>5</b>	0	0	0
<b>6</b> Subtract line 5 from line 4 . . . . .	<b>6</b>	5,118	0	0
<b>7</b> Multiply line 6 by 10% (.10) . . . . .	<b>7</b>	512	0	0
<b>8</b> Maximum plug-in conversion credit amount allowable . . . . .	<b>8</b>			
<b>9</b> Enter the <b>smaller</b> of line 7 or line 8 . . . . .	<b>9</b>	424	0	0
<b>10</b> <b>Tentative credit.</b> Add lines 3 and 9 . . . . .	<b>10</b>	107,839	*	*

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

**Part II Credit for Business/Investment Use Part of Vehicle**

<b>11</b> Business/investment use percentage (see instructions) . . . . .	<b>11</b>	%	%	%
<b>12</b> Multiply line 10 by line 11 . . . . .	<b>12</b>			
<b>13</b> Add columns (a) through (c) on line 12 . . . . .	<b>13</b>		3,070	
<b>14</b> Alternative motor vehicle credit from partnerships and S corporations . . . . .	<b>14</b>		*	
<b>15</b> <b>Business/investment use part of credit.</b> Add lines 13 and 14. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1r . . . . .	<b>15</b>		3,109	

**Part III Credit for Personal Use Part of Vehicle**

<b>16</b> If you skipped Part II, enter the amount from line 10. If you completed Part II, subtract line 12 from line 10 . . . . .	<b>16</b>			
<b>17</b> Add columns (a) through (c) on line 16 . . . . .	<b>17</b>		105,349	
<b>18</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .	<b>18</b>			
<b>19</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>19</b>		41,098	
<b>20</b> Subtract line 19 from line 18. If zero or less, <b>stop</b> . You cannot claim the personal use part of the credit . . . . .	<b>20</b>		1,593,522	
<b>21</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 17 or line 20 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box <b>c</b> on that line and enter "8910" in the space next to that box. If line 20 is smaller than line 17, see instructions . . . . .	<b>21</b>		93,449	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2010)

\*Entry for this line is greater than zero, but too small to report



Form **8911**Department of the Treasury  
Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Alternative Fuel Vehicle Refueling Property Credit**

OMB No. 1545-1981

**2010**  
Attachment  
Sequence No. **151**► **Attach to your tax return.**

Name(s) shown on return

Total Forms Filed = 1,109

Identifying number

**Part I Total Cost of Refueling Property**

		(a) Hydrogen Refueling Property	(b) Other Refueling Property
<b>1</b> Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year . . . . .	<b>1</b>	*	*

**Part II Credit for Business/Investment Use Part of Refueling Property**

<b>2</b> Business/investment use part (see instructions) . . . . .	<b>2</b>	*	*
<b>3</b> Section 179 expense deduction (see instructions) . . . . .	<b>3</b>	0	0
<b>4</b> Subtract line 3 from line 2 . . . . .	<b>4</b>		
<b>5</b> Applicable credit rate decimal amount . . . . .	<b>5</b>		
<b>6</b> Multiply line 4 by the applicable decimal amount on line 5 . . . . .	<b>6</b>		
<b>7</b> Maximum business/investment use part of credit (see instructions) . . . . .	<b>7</b>	*	*
<b>8</b> Enter the <b>smaller</b> of line 6 or line 7. . . . .	<b>8</b>		
<b>9</b> Add columns (a) and (b) on line 8 . . . . .	<b>9</b>	*	
<b>10</b> Alternative fuel vehicle refueling property credit from partnerships and S corporations. . . . .	<b>10</b>	123	
<b>11</b> <b>Business/investment use part of credit.</b> Add lines 9 and 10. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1s . . . . .	<b>11</b>	126	

**Part III Credit for Personal Use Part of Refueling Property**

<b>12</b> Subtract line 2 from line 1. If zero, stop here; <b>do not</b> file this form unless you are claiming a credit on line 11 . . . . .	<b>12</b>		
<b>13</b> Applicable credit rate decimal amount . . . . .	<b>13</b>		
<b>14</b> Multiply line 12 by the applicable decimal amount on line 13 . . . . .	<b>14</b>		
<b>15</b> Maximum personal use part of credit (see instructions) . . . . .	<b>15</b>		
<b>16</b> Enter the <b>smaller</b> of line 14 or line 15 . . . . .	<b>16</b>		
<b>17</b> Add columns (a) and (b) on line 16 . . . . .	<b>17</b>	*	
<b>18</b> Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42) } • Other filers. Enter the regular tax before credits from your return . . . . . }	<b>18</b>		
<b>19</b> Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: <b>a</b> Foreign tax credit . . . . . <b>b</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . . <b>c</b> Non-business qualified electric vehicle credit from Form 8834, line 29 . . . . . <b>d</b> Add lines 19a through 19c . . . . .	<b>19a</b> <b>19b</b> <b>19c</b> <b>19d</b>	  0 122	
<b>20</b> Net regular tax. Subtract line 19d from line 18. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 11 . . . . .	<b>20</b>	1,097	
<b>21</b> Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 . . . . . } • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule . . . . . }	<b>21</b>	1,095	
<b>22</b> Subtract line 21 from line 20. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 11 . . . . .	<b>22</b>	1,089	
<b>23</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 17 or line 22 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 22 is smaller than line 17, see instructions . . . . .	<b>23</b>	*	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2010)

\*Entry for this line is greater than zero, but too small to report

Form **8911**Department of the Treasury  
Internal Revenue ServiceAMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)  
**Alternative Fuel Vehicle Refueling Property Credit**

OMB No. 1545-1981

**2010**  
Attachment  
Sequence No. **151**► **Attach to your tax return.**

Name(s) shown on return

Total Forms Filed = 1,109

Identifying number

**Part I Total Cost of Refueling Property**

		(a) Hydrogen Refueling Property	(b) Other Refueling Property
<b>1</b> Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year . . . . .	<b>1</b>	*	*

**Part II Credit for Business/Investment Use Part of Refueling Property**

<b>2</b> Business/investment use part (see instructions) . . . . .	<b>2</b>	*	*
<b>3</b> Section 179 expense deduction (see instructions) . . . . .	<b>3</b>	0	0
<b>4</b> Subtract line 3 from line 2 . . . . .	<b>4</b>		
<b>5</b> Applicable credit rate decimal amount . . . . .	<b>5</b>		
<b>6</b> Multiply line 4 by the applicable decimal amount on line 5 . . . . .	<b>6</b>		
<b>7</b> Maximum business/investment use part of credit (see instructions) . . . . .	<b>7</b>	*	*
<b>8</b> Enter the <b>smaller</b> of line 6 or line 7. . . . .	<b>8</b>		
<b>9</b> Add columns (a) and (b) on line 8 . . . . .	<b>9</b>	*	
<b>10</b> Alternative fuel vehicle refueling property credit from partnerships and S corporations. . . . .	<b>10</b>	1,156	
<b>11</b> <b>Business/investment use part of credit.</b> Add lines 9 and 10. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1s . . . . .	<b>11</b>	1,360	

**Part III Credit for Personal Use Part of Refueling Property**

<b>12</b> Subtract line 2 from line 1. If zero, stop here; <b>do not</b> file this form unless you are claiming a credit on line 11 . . . . .	<b>12</b>		
<b>13</b> Applicable credit rate decimal amount . . . . .	<b>13</b>		
<b>14</b> Multiply line 12 by the applicable decimal amount on line 13 . . . . .	<b>14</b>		
<b>15</b> Maximum personal use part of credit (see instructions) . . . . .	<b>15</b>		
<b>16</b> Enter the <b>smaller</b> of line 14 or line 15 . . . . .	<b>16</b>		
<b>17</b> Add columns (a) and (b) on line 16 . . . . .	<b>17</b>	*	
<b>18</b> Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42) } • Other filers. Enter the regular tax before credits from your return . . . . . }	<b>18</b>		
<b>19</b> Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: <b>a</b> Foreign tax credit . . . . . <b>b</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . . <b>c</b> Non-business qualified electric vehicle credit from Form 8834, line 29 . . . . . <b>d</b> Add lines 19a through 19c . . . . .	<b>19a</b> <b>19b</b> <b>19c</b> <b>19d</b>	  0 13,827	
<b>20</b> Net regular tax. Subtract line 19d from line 18. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 11 . . . . .	<b>20</b>	246,695	
<b>21</b> Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 . . . . . } • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule . . . . . }	<b>21</b>	216,479	
<b>22</b> Subtract line 21 from line 20. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 11 . . . . .	<b>22</b>	30,861	
<b>23</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 17 or line 22 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 22 is smaller than line 17, see instructions . . . . .	<b>23</b>	*	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2010)

\*Entry for this line is greater than zero, but too small to report

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form

**8917**Department of the Treasury  
Internal Revenue Service**Tuition and Fees Deduction**

See Instructions.

Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **60**

Name(s) shown on return

Total Forms Filed = 2,006,375

Your social security number



You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.

**Before you begin:**

- ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.
- ✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2010 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	First name	Last name	
		Student 1 SSN =	1,998,184
		Student 2 SSN =	74,752
		Student 3 SSN =	3,665
2	Add the amounts on line 1, column (c), and enter the total . Student 4 SSN = * . Std #4 exp = *		2 1,998,184
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15		3
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or • Form 1040A, lines 16 through 18.		4
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop; you cannot take the deduction for tuition and fees		5 2,002,374
6	<b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input type="checkbox"/> <b>Yes.</b> Enter the smaller of line 2, or \$2,000. <input type="checkbox"/> <b>No.</b> Enter the smaller of line 2, or \$4,000. <b>Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.</b>		6 1,994,947

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

**General Instructions****Purpose of Form**Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2010**.This deduction is based on qualified education expenses paid to an eligible postsecondary educational institution. See *What Expenses Qualify*, on page 2, for more information.

You may be able to take the American opportunity credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. Figure your tax both ways and choose the one that gives you the lower tax. See Form 8863, *Education Credits*, and Pub. 970, *Tax Benefits for Education*, for more information about these credits.

**Who Can Take the Deduction**

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2010 for academic periods beginning in 2010 and the first 3 months of 2011.



Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See Tax-free educational assistance and refunds of qualified education expenses on page 2.

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2010 and must claim an exemption for the student as a dependent on your 2010 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You **cannot** claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.

Form **8917****Tuition and Fees Deduction**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service**See Instructions.**  
**Attach to Form 1040 or Form 1040A.****2010**  
Attachment  
Sequence No. **60**

Name(s) shown on return

Total Forms Filed = 2,006,375

Your social security number



You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.

**Before you begin:**

- ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.
- ✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2010 Form 1040 instructions for line 36.

<b>1</b>	<b>(a)</b> Student's name (as shown on page 1 of your tax return)	<b>(b)</b> Student's social security number (as shown on page 1 of your tax return)	<b>(c)</b> Qualified expenses (see instructions)
	First name Last name		
			11,063,661
			280,497
			13,369
<b>2</b>	Add the amounts on line 1, column (c), and enter the total . . . . . Std't #4 exp = *	<b>2</b>	11,357,566
<b>3</b>	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	<b>3</b>	
<b>4</b>	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, <b>or</b> • Form 1040A, lines 16 through 18. . . . .	<b>4</b>	
<b>5</b>	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), <b>stop</b> ; you cannot take the deduction for tuition and fees . . . . .	<b>5</b>	124,660,216
*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5.			
<b>6</b>	<b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input type="checkbox"/> <b>Yes.</b> Enter the smaller of line 2, or \$2,000. } <input type="checkbox"/> <b>No.</b> Enter the smaller of line 2, or \$4,000. } <b>Also enter</b> this amount on Form 1040, line 34, or Form 1040A, line 19.	<b>6</b>	4,356,788

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

**General Instructions****Purpose of Form**Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2010**.This deduction is based on qualified education expenses paid to an eligible postsecondary educational institution. See *What Expenses Qualify*, on page 2, for more information.

You may be able to take the American opportunity credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. Figure your tax both ways and choose the one that gives you the lower tax. See Form 8863, *Education Credits*, and Pub. 970, *Tax Benefits for Education*, for more information about these credits.

**Who Can Take the Deduction**

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2010 for academic periods beginning in 2010 and the first 3 months of 2011.



Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See Tax-free educational assistance and refunds of qualified education expenses on page 2.

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2010 and must claim an exemption for the student as a dependent on your 2010 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You **cannot** claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8936****Qualified Plug-in Electric Drive Motor Vehicle Credit**

OMB No. 1545-2137

Department of the Treasury  
Internal Revenue Service

► Attach to your tax return.

**2010**Attachment  
Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 1,246

Identifying number

**Note.**

- Use this form to claim the credit for certain plug-in electric vehicles (other than two- or three-wheeled or low-speed four-wheeled vehicles).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 6 and 10.

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>			
<b>2</b> Enter date vehicle was placed in service (MM/DD/YYYY)	<b>2</b>	/ /	/ /	/ /
<b>3 Tentative credit</b> (see instructions for amount to enter) .	<b>3</b>			

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

**Part II Credit for Business/Investment Use Part of Vehicle**

<b>4</b> Business/investment use percentage (see instructions) . .	<b>4</b>	%	%	%
<b>5</b> Multiply line 3 by line 4 . . . . .	<b>5</b>			
<b>6</b> Add columns (a) through (c) on line 5 . . . . .	<b>6</b>	*		
<b>7</b> Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations . .	<b>7</b>	*		
<b>8 Business/investment use part of credit.</b> Add lines 6 and 7. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1y . . .	<b>8</b>	77		

**Part III Credit for Personal Use Part of Vehicle**

<b>9</b> If you skipped Part II, enter the amount from line 3. If you completed Part II, subtract line 5 from line 3 . . . . .	<b>9</b>			
<b>10</b> Add columns (a) through (c) on line 9 . . . . .	<b>10</b>	214		
<b>11</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .	<b>11</b>			
<b>12</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>12</b>	110		
<b>13</b> Subtract line 12 from line 11 . . . . .	<b>13</b>	1,241		
<b>14 Personal use part of credit.</b> Enter the <b>smaller</b> of line 10 or line 13 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box <b>c</b> on that line and enter "8936" in the space next to that box. If line 13 is smaller than line 10, see instructions . . . . .	<b>14</b>	211		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form **8936** (2010)

\*Entry for this line is greater than zero, but too small to report

Form

**8936****Qualified Plug-in Electric Drive Motor Vehicle Credit**

OMB No. 1545-2137

**2010**Attachment  
Sequence No. **125**Department of the Treasury  
Internal Revenue Service

► Attach to your tax return.

Name(s) shown on return

Total Forms Filed = 1,246

Identifying number

**Note.**

- Use this form to claim the credit for certain plug-in electric vehicles (other than two- or three-wheeled or low-speed four-wheeled vehicles).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 6 and 10.

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>			
<b>2</b> Enter date vehicle was placed in service (MM/DD/YYYY)	<b>2</b>	/ /	/ /	/ /
<b>3 Tentative credit</b> (see instructions for amount to enter) .	<b>3</b>			

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

**Part II Credit for Business/Investment Use Part of Vehicle**

<b>4</b> Business/investment use percentage (see instructions) . . . . .	<b>4</b>	%	%	%
<b>5</b> Multiply line 3 by line 4 . . . . .	<b>5</b>			
<b>6</b> Add columns (a) through (c) on line 5 . . . . .	<b>6</b>	*		
<b>7</b> Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations . . . . .	<b>7</b>	*		
<b>8 Business/investment use part of credit.</b> Add lines 6 and 7. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1y . . . . .	<b>8</b>	2,193		

**Part III Credit for Personal Use Part of Vehicle**

<b>9</b> If you skipped Part II, enter the amount from line 3. If you completed Part II, subtract line 5 from line 3 . . . . .	<b>9</b>			
<b>10</b> Add columns (a) through (c) on line 9 . . . . .	<b>10</b>	1,156		
<b>11</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .	<b>11</b>			
<b>12</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>12</b>	2,190		
<b>13</b> Subtract line 12 from line 11 . . . . .	<b>13</b>	160,967		
<b>14 Personal use part of credit.</b> Enter the <b>smaller</b> of line 10 or line 13 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box <b>c</b> on that line and enter "8936" in the space next to that box. If line 13 is smaller than line 10, see instructions . . . . .	<b>14</b>	1,135		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form **8936** (2010)

\*Entry for this line is greater than zero, but too small to report



## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8941****Credit for Small Employer Health Insurance Premiums**

OMB No. 1545-2198

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

**2010**Attachment  
Sequence No. **63**

Name(s) shown on return

Total Forms Filed = 187,959

Identifying number

<b>1</b>	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions) . . . . .	<b>1</b>		
<b>2</b>	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12 . . . . .	<b>2</b>		
<b>3</b>	Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12 . . . . .	<b>3</b>	26,265	
<b>4</b>	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions) . . . . .	<b>4</b>	26,438	
<b>5</b>	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions) . . . . .	<b>5</b>	26,428	
<b>6</b>	Enter the <b>smaller</b> of line 4 or line 5 . . . . .	<b>6</b>	26,428	
<b>7</b>	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35) . . . . .	<b>7</b>	26,428	
<b>8</b>	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions . . . . .	<b>8</b>	26,428	
<b>9</b>	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions . . . . .	<b>9</b>	26,425	
<b>10</b>	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions) . . . . .	<b>10</b>	*	
<b>11</b>	Subtract line 10 from line 4. If zero or less, enter -0- . . . . .	<b>11</b>	26,438	
<b>12</b>	Enter the <b>smaller</b> of line 9 or line 11 . . . . .	<b>12</b>	26,425	
<b>13</b>	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions) . . . . .	<b>13</b>		
<b>14</b>	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13 . . . . .	<b>14</b>		
<b>15</b>	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>15</b>	149,665	
<b>16</b>	Add lines 12 and 15. Partnerships and S corporations, stop here and report this amount on Schedule K; all others, go to line 17 . . . . .	<b>16</b>	175,638	
<b>17</b>	Credit for small employer health insurance premiums included on line 16 from passive activities (see instructions) . . . . .	<b>17</b>	15,530	
<b>18</b>	Subtract line 17 from line 16 . . . . .	<b>18</b>	162,254	
<b>19</b>	Credit for small employer health insurance premiums allowed for 2010 from a passive activity (see instructions) . . . . .	<b>19</b>	12,855	
<b>20</b>	Carryback of the credit for small employer health insurance premiums from 2011 . . . . .	<b>20</b>		
<b>21</b>	Add lines 18 through 20. Cooperatives, estates, and trusts, go to line 22. Tax-exempt small employers, skip lines 22 and 23 and go to line 24. All others, stop here and report this amount on Form 3800, line 29h . . . . .	<b>21</b>	173,396	
<b>22</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>22</b>		
<b>23</b>	Cooperatives, estates, and trusts, subtract line 22 from line 21. Stop here and report this amount on Form 3800, line 29h . . . . .	<b>23</b>		
<b>24</b>	Enter the amount you paid in 2010 for taxes considered payroll taxes for purposes of this credit (see instructions) . . . . .	<b>24</b>		
<b>25</b>	Tax-exempt small employers, enter the <b>smaller</b> of line 21 or line 24 here and on Form 990-T, line 44f. . . . .	<b>25</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2010)

\*Entry for this line is greater than zero, but too small to report

Form **8941****Credit for Small Employer Health Insurance Premiums**

OMB No. 1545-2198

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

**2010**Attachment  
Sequence No. **63**

Name(s) shown on return

Total Forms Filed = 187,959

Identifying number

<b>1</b>	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions) . . . . .	<b>1</b>		
<b>2</b>	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12 . . . . .	<b>2</b>		
<b>3</b>	Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12 . . . . .	<b>3</b>	781,591	
<b>4</b>	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions) . . . . .	<b>4</b>	384,725	
<b>5</b>	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions) . . . . .	<b>5</b>	497,113	
<b>6</b>	Enter the <b>smaller</b> of line 4 or line 5 . . . . .	<b>6</b>	332,959	
<b>7</b>	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35) . . . . .	<b>7</b>	116,481	
<b>8</b>	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions . . . . .	<b>8</b>	113,011	
<b>9</b>	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions . . . . .	<b>9</b>	70,547	
<b>10</b>	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions) . . . . .	<b>10</b>	*	
<b>11</b>	Subtract line 10 from line 4. If zero or less, enter -0- . . . . .	<b>11</b>	358,634	
<b>12</b>	Enter the <b>smaller</b> of line 9 or line 11 . . . . .	<b>12</b>	70,541	
<b>13</b>	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions) . . . . .	<b>13</b>		
<b>14</b>	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13 . . . . .	<b>14</b>		
<b>15</b>	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>15</b>	279,222	
<b>16</b>	Add lines 12 and 15. Partnerships and S corporations, stop here and report this amount on Schedule K; all others, go to line 17 . . . . .	<b>16</b>	349,763	
<b>17</b>	Credit for small employer health insurance premiums included on line 16 from passive activities (see instructions) . . . . .	<b>17</b>	8,098	
<b>18</b>	Subtract line 17 from line 16 . . . . .	<b>18</b>	341,665	
<b>19</b>	Credit for small employer health insurance premiums allowed for 2010 from a passive activity (see instructions) . . . . .	<b>19</b>	7,194	
<b>20</b>	Carryback of the credit for small employer health insurance premiums from 2011 . . . . .	<b>20</b>		
<b>21</b>	Add lines 18 through 20. Cooperatives, estates, and trusts, go to line 22. Tax-exempt small employers, skip lines 22 and 23 and go to line 24. All others, stop here and report this amount on Form 3800, line 29h . . . . .	<b>21</b>	348,859	
<b>22</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>22</b>		
<b>23</b>	Cooperatives, estates, and trusts, subtract line 22 from line 21. Stop here and report this amount on Form 3800, line 29h . . . . .	<b>23</b>		
<b>24</b>	Enter the amount you paid in 2010 for taxes considered payroll taxes for purposes of this credit (see instructions) . . . . .	<b>24</b>		
<b>25</b>	Tax-exempt small employers, enter the <b>smaller</b> of line 21 or line 24 here and on Form 990-T, line 44f . . . . .	<b>25</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2010)

\*Entry for this line is greater than zero, but too small to report