Department Of the Treasury Internal Revenue Service

# 2010 Estimated Data Line Counts Individual Income Tax Returns

(Rev. 11-2012)

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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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,
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Amount pg 192	2
Form 8853	_
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Amount pg 194	1
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Returns	
Amount pg 198	3
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Amount pg 202	2
Form 8880	_
Returns pg 200	
Amount pg 204	1
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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	tabulated within Schedule C total
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 premit	187,959	159,796	

# 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.

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 wr	ite 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 wr	ite 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)

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

Item	Line numbe	er on 1040		95%	cor	nfidence interval	
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		( 942,78	39	,	1,061,839)	
One-half of self-employment tax	27		( 17,522	2,999	,	17,813,893)	
Self-employed health insurance deduction	29		( 3,736,	081	,	3,925,287)	
Keogh and self-employed SEP and SIMPLE plan	n 28		( 872,34	14	,	947,610)	
Penalty on early withdrawal of savings	30		( 1,040,	814	,	1,163,974 )	
Alimony paid	31a		( 542,52	20	,	650,556)	
Total adjustments	36		( 35,004	1,974	,	35,516,394 )	
Adjusted gross income	37		( 142,86	66,844	,	142,917,256 )	
Total standard deduction	40		( 93,402	2,762	,	93,953,590)	
Additional standard deduction	40	(margin write in)	( 12,478	3,380	,	12,880,986)	
Total itemized deductions	40		( 46,370	0,239	,	46,918,779)	
Taxable income	43		( 107,03	30,986	,	107,577,810)	
Income tax before credits	44		(106,32	29,636	,	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.

## 2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

13

		Individual Income T			-				or staple in this space.	
		year Jan. 1-Dec. 31, 2010, or other ta	x year beginning Last r		2010, end	ng	, 20		OMB No. 1545-0074	
		rst name and initial of all returns filed = 142,89		tronically Filed	Poturne	= 111,55	0 553	Your s	ocial security number	
		nt return, spouse's first name and	,		recurris	111,00	3,555	Spour	e's social security nur	nhor
nd SSN	1040	· •		lame				Spous	e s social security nul	liber
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nstructions. E	1040/				15.		/ ipi. 110.		Make sure the SSN(s) and on line 6c are co	
R		own or post office, state, and ZIP	code If you have a	foreign addres	s see in	structions				
	1040			loroigit addiod	0,000 11		J	-	ng a box below will no	
Presidential		eck here if you, or your spous	e if filing jointly	want \$3 to a	to this	fund		Y = *	4,424,733 Y = ** 6,9 You □ Spous	,
		Single	se ir ining jointry,	21.916.71			hold (with av		person). (See instruction	
64,846 Filing Status 53,526,	090 2	Married filing jointly (even	if only one had in	, ,	/ -				not your dependent, ent	,
53,526, Check only one	3	Married filing separately.	2	,		child's name h		ind but i	lot your dopondont, ont	
00X. 2,532,29		and full name here. ►		70,595	5	Qualifying wi	dow(er) with	depen	dent child	
-	6a	<b>Yourself.</b> If someone ca	n claim vou as a	dependent.	do not a	check box 6a	135,033	,492	Boxes check Ret. =	135,033,49
Exemptions	b									38,581,547 47,482,209
		Dependents:	(2) Depe		den	Number of	ild under age	17	on 6c who Exempt =	
	(1) First	name Last name	social securi N	umber of Retur	ns <sub>to</sub>	Exempt.=	r child tax cr page 15)	edit	<ul> <li>lived with you</li> <li>did not live with</li> </ul>	
		CHILDREN AT HOME	47,	482,209		84,399,229	35,986,24	5		
f more than four		CHILDREN AWAY FROM HOM	E 498	3,528		645,182	23,613,28	31	you due to divorce or separation (see instruction Exempt.= Dependents on 6c	498,528 645,182
dependents, see nstructions and		PARENTS	2,8	59,793		3,455,796	8,987,450	)	Dependents on 6c not entered above	
check here ►		OTHER DEPENDENTS	6,8	63,549		10,596,827	2,569,63	7	Add numbers on	
	d	Total number of exemptions	claimed . Retu	Irns = See 6a	Ex	emptions = 28	7,678,582		lines above	
ncome	7	Wages, salaries, tips, etc. At	ttach Form(s) W-	2	Dep. other	earned income =	51,385	7	117,820,074	
	8a	Taxable interest. Attach Sch	nedule B if requir	ed	· · ·			8a	55,130,125	
	b	Tax-exempt interest. Do no	t include on line	8a	8b	6,103,1	82			
Attach Form(s) V-2 here. Also	9a	Ordinary dividends. Attach S	Schedule B if req	uired	· · ·			9a	28,007,627	
attach Forms	b	Qualified dividends			9b	25,049,4	70			
V-2G and	10	Taxable refunds, credits, or	offsets of state a	ind local inco	me taxe	s		10	21,828,587	
099-R if tax vas withheld.	11	Alimony received						11	439.196	
as wanted.	12	Business income or (loss). A						12	22.505.697	
f you did not 🍃	13	Capital gain or (loss). Attach		•	require	d, check here		13	20.159.535	
get a W-2,	14	Other gains or (losses). Attac	1		• •			14	1.977.152	
see page 20.	15a	IRA distributions . 15				ble amount		15b	12.517.280	
	16a	Pensions and annuities 16				ble amount	· · ·	16b	26,596,737	
Enclose, but do	17	Rental real estate, royalties,						17	16.503.383	
not attach, any	18	Farm income or (loss). Attac						18	1.909.241	
payment. Also,	19 20a	Unemployment compensation Social security benefits <b>20</b>				 ble amount		19 20b	14,936,508	
blease use Form 1040-V.	20a 21	Other income. List type and		4/	<b>D</b> Taxa	Die amount		200	16.180.397	
	22	Combine the amounts in the fai		ines 7 through	21. This	is your <b>total in</b>	come 🕨	22	6,666,372 142,244,789	
	23				23	3,614,2			21. Net oper. loss=	1,147,0
Adjusted	24	Certain business expenses of re			20	0,011,2		1	21. Stock options=	***4,96
Gross		fee-basis government officials.		•	24	131,61	9		21. Cancel. of debt=	634,79
ncome	25	Health savings account ded			25	1,004,5		1	21. For. earn. inc. ex=	
	26	Moving expenses. Attach Fo			26	1,002,3		1	21. Gambling inc.=	1,841,6
	27	One-half of self-employment			27	17,668,4		1		
	28	Self-employed SEP, SIMPLE	E, and qualified p	olans	28	909,97	7	1		
	29	Self-employed health insura			29	3,830,6	84	1		
	30	Penalty on early withdrawal	of savings		30	1,102,3	94			
	31a	Alimony paid <b>b</b> Recipient's	-	97,206	31a	596,53	8			
	32	IRA deduction			32	2,583,1	78			
	33	Student loan interest deduct	tion		33	10,119,2	216		36. Archer MSA Ded.= 6,	276
	34	Tuition and fees. Attach For	m 8917		34	1,997,0	05		36. Housing ded.= 2,	
	35	Domestic production activities	deduction. Attach	n Form 8903	35	615,95	2		36. Other adj.= 14	4,127
	36	Add lines 23 through 31a an	d 32 through 35					36	35,260,684	
		Subtract line 36 from line 22			-		🕨	37	^142,256,500	ı –

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

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

14 2010 E3			•						ON	SAIVIPLES)		
E 1010	Departme	AMOUNTS OF ent of the Treasury-Internal Revenue	SELECTED LIN Service			ANDS (	OF DOLLARS	)				
	U.S.	Individual Income	Tax Return	20	10	(99)	IRS Use Only	–Do not	t write o	r staple in this space.		
P	For the	year Jan. 1–Dec. 31, 2010, or other t	ax year beginning		, 2010, en	ding	, 20	$\overline{}$		OMB No. 1545-007	′4	
Name,	Your fir	st name and initial	Las	t name					Your s	ocial security num	ber	
Address,	Total	of all returns filed = 142,8	92,051 El	ectronically F	Filed Returns	; =	111,559,553	3				
and SSN		t return, spouse's first name and	d initial Last	t name					Spous	e's social security	number	
c	1040 =	= 84,071,480										
See separate L instructions. E		address (number and street). If y	ou have a P.O. bo	ox, see instru	ictions.		Apt. no	•		Make sure the SSN	· · /	
A	1040A									and on line 6c are	correct.	
L		wn or post office, state, and ZIP	code. If you have	e a foreign ac	ddress, see ii	nstructio	ns.			ng a box below wil		
Presidential	1040E	, ,							_	your tax or refund		
Election Campaign	► Che	eck here if you, or your spou	se if filing jointly	/, want \$3 t	to go to thi	s fund		. 🕨		You Sp	ouse	
Filing Status	1	Single			4					person). (See instruc	· · · · ·	
	2	Married filing jointly (even		· · · ·				is a chi	ld but r	not your dependent,	enter this	
Check only one box.	3	Married filing separately. and full name here. ►	Enter spouse's	SSN above	e 5 [		s name here. 🕨 fying widow(er	) with (	dopon	dont child		
	60			a dananda			, , ,	) WILLI	) Jappeli	Boxes checked		
Exemptions	6a b	Yourself. If someone c Spouse	an claim you as	a depende	ent, do not	спеск	box 6a	• •	• }	on 6a and 6b		
		Dependents:	(2) Depende	ent's	(3) Depende	nt's		er age 1	· ,	No. of children on 6c who:		
	(1) First n		social security		relationship to		qualifying for child (see page		dit	<ul> <li>lived with you</li> <li>did not live with</li> </ul>		
								,		you due to divord or separation		
If more than four										(see instructions)		
dependents, see instructions and										Dependents on 6 not entered above		
check here ►										Add numbers or		
	d	Total number of exemption	s claimed							lines above		ļ
Income	7	Wages, salaries, tips, etc. A	Attach Form(s) V	V-2	Dep. other	earned inc	ome = 163,874		7	5,837,350,365	;	
	8a	Taxable interest. Attach Sc			· . · ·				8a	139,611,242		
Attach Form(s)	b	Tax-exempt interest. Do n			. 8b	75	5,163,368					
W-2 here. Also	9a	Ordinary dividends. Attach	Schedule B if re	equired .	· · ·			•	9a	183,539,268		
attach Forms	b	Qualified dividends			. 9b		6,483,398		10	07 454 500		
W-2G and 1099-R if tax	10	Taxable refunds, credits, or	offsets of state				· · · ·	•	10	27,454,568		
was withheld.	11 12	Alimony received Business income or (loss).	· · · · ·		 7 13 Can				11 12	8.795.589 267.265.585		
	13	Capital gain or (loss). Attac						$\square$	12	363,808,623		
If you did not	14	Other gains or (losses). Atta		•	notroquit				14	-18.076.040	_	
get a W-2,	15a		5a 290.619		<b>b</b> Tax	able am	iount		15b	194.332.950	_	
see page 20.	16a		Sa 881,195		<b>b</b> Tax	able am	iount		16b	558,540,932		
	17	Rental real estate, royalties			ons, trusts,	etc. At	tach Schedule	εE	17	445,734,486		
Enclose, but do	18	Farm income or (loss). Attac	ch Schedule F .						18	-11.732.278		
not attach, any payment. Also,	19	Unemployment compensat	ion <sub>.</sub>	<sub>.</sub> .					19	120,249,961		
please use	<b>20</b> a	Social security benefits 20	<b>Da</b> 477,855	5,868	<b>b</b> Tax	able am	iount		20b	190,745,678		
Form 1040-V.	21	Other income. List type and							21	34.629.333		
	22	Combine the amounts in the fa				-			22	8,208,441,150		
Adjusted	23	•			. 23		915,028			21. Net oper. loss= 21. Stock options=	144,553 176,484	
Gross	24	Certain business expenses of a		•			472,960			21. Cancel. of debt=		
Income	25	fee-basis government officials.					,912,661			21. For. earn. inc. ex		
	25 26	Health savings account dec Moving expenses. Attach F					,674,311			21. Gambling inc.=	25,187,	,996
	27	One-half of self-employmer					1,174,249					
	28	Self-employed SEP, SIMPL			. 28		3,906,400					
	29	Self-employed health insura					3,335,953					
	30	Penalty on early withdrawa				:	356,207					
	31a	Alimony paid <b>b</b> Recipient's		1 1	31a		),416,420					
	32	IRA deduction			. 32	11	1,443,203					
	33	Student loan interest deduc	ction		. 33	9	,093,467			36. Archer MSA Ded.=	10,664	
	34	Tuition and fees. Attach For	rm 8917		. 34		,364,960			36. Housing ded.=	74,227	
	35	Domestic production activities			03 <b>35</b>	8	,674,889			36. Other adj.=	1,473,4	58
	36	Add lines 23 through 31a a			· · ·				36	119,299,058		
	37	Subtract line 36 from line 2	2. This is your a	djusted gr	oss incom	e.			37	8,089,142,09	2	

EOTIN AA

**TA I INI** 

Cat. No. 11320B

Form **1040** (2010)

Form 1040 (2010)	)	39a A = 20,854,588	B = 8,236,		= 276,4	40	D = 76	6,184				Page <b>2</b>
Tax and	38	Amount from line 37 (adju	sted gross income							38		
Tax and	39a	Check A You were b	orn before January	, v 2, 1946,	C Bli	nd.	Total boxes	Г			Basic Stand. Ded. =	93,678,175
Credits			s born before Janu				checked ►	39a 🗋	_		Add. Stand. Ded. =	12,679,683
	b	If your spouse itemizes on a	a separate return or	r you were a du	ual-status	alier	n, check here	► 39b	<b>6</b> 84,8	801	Stand. = 93,678,175	
	40	Itemized deductions (from	m Schedule A) <b>or</b> y	your <b>standard</b>	I deduction	on (s	see instructior	ns)		40	Itmzed = 46,644,509	
	41	Subtract line 40 from line								41	124,962,697	
	42	Exemptions. Multiply \$3,6	650 by the number	r on line 6d .						42	135,034,489	
	43	Taxable income. Subtrac	ct line 42 from line	41. If line 42 is	s more th	nan li	ne 41, enter -	0		43	107,304,398	
	44	Tax (see instructions). Ch	eck if any tax is fro	om: <b>a</b> 🗌 For	m(s) 8814	4	b 🗌 Forr	n 4972 .		44	106,601,255	
	45	Alternative minimum tax	(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 requi	red	. 4	17	6,661,890	6			53a F3800= 462,320 53b F8801= 259,546	
	48	Credit for child and depende	ent care expenses.	Attach Form 24	441 4	18	6,338,31	5			53c other= 4,159	
	49	Education credits from Fo	rm 8863, line 23		. 4	19	11,867,05	5			53c AMV= 66,503 53c Sch R= 98,345	
	50	Retirement savings contr	ributions credit. At	ttach Form 88	880 5	50	6,130,000	6			53c F8834= 3,136	
	51	Child tax credit (see instru	uctions)		. 5	51	23,579,77	'3			53c F8911= 984 53c F8859= 2,014	
	52	Residential energy credits				52	7,155,888	8			53c F8936= 211 53c F8396= 41,733	
	53	Other credits from Form: a	3800 <b>b</b> 880	1 c 🗌	5	53						
	54	Add lines 47 through 53. 1							-	54	48,092,456	
	55	Subtract line 54 from line	46. If line 54 is mor	re than line 46	6, enter -0	)-				55	93,480,314	
Other	56	Self-employment tax. Atta							-	56	17,668,446	
Taxes	57	Unreported social security					<b>b</b> 🗌 8919		_	57	a= 132,436 b=	29,849
	58	Additional tax on IRAs, othe	er qualified retireme				•		-	58	5,921,264	
	59	<b>a</b> Form(s) W-2, box 9	b 🗌 Schedi				5, line 16 .			59	a= 119,541 b=	201,661
	60	Add lines 55 through 59. 1				•			•	60	102,899,991	
Payments	61	Federal income tax withhe				61	121,393,08		_		Recapture Tax = 21, Other Taxes = 1,002	
	62	2010 estimated tax payment				62	9,547,968		_			,5/5
	63	Making work pay credit. Atta				63	105,809,55		_			
you have a ualifying	<u>64</u> a	Earned income credit (E	IC)		6	4a	27,367,75	7	_			
hild, attach	b	Nontaxable combat pay elec		23,958								
chedule EIC.	65	Additional child tax credit.				65	20,979,86		_			
)	66	American opportunity cred				66	11,979,09		_			
	67	First-time homebuyer cre				67	334,422		_		71a F2439= 8,671	
	68	Amount paid with request				68	1,457,793		-		71b F8839= 97,08	4
·	69	Excess social security and				<u>59</u>	1,204,27		-		71c F8801= 263,8	47
	70	Credit for federal tax on fu				70	354,848		-		71d F8885= 16,17	1
	71	Credits from Form: a 2439				71			_		105 107 001	Other Payr
	72	Add lines 61, 62, 63, 64a,	ŭ							72	135,487,961	10,87
Refund	73	If line 72 is more than line					•	· -		73	113.568.220	_
	74a	Amount of line 73 you war						. ▶L		74a	110,706,225	
Direct deposit?	b .	Routing number	74,364,16	04	► c Type	); 	Checking	] Saving	S			
See	► d	Account number										
Amount	75 76	Amount of line 73 you want Amount you owe. Subtra				75	4,114,88			70	00 000 500	
ou Owe		-			1	i	6,670,019			76	23,889,539	
	77	Estimated tax penalty (see		· · · ·		77			Vee	0	alata hala	
Third Party	DO	you want to allow another	person to discuss	this return wit	in the IRS	(see	e instructions)	£	res.	Com	plete below.	No No
Designee		signee's 57,491,	941	Phone				ersonal id		ation		
Sign				no. ►				Imber (PII	,	haat		h all af
lere		der penalties of perjury, I declare t are true, correct, and complete.										Dellel,
oint return?	You	ur signature		Date	Your occ	cupat	ion		.   [	Daytir	me phone number	
see page 12.												
leep a copy	- Cru	ouse's signature. If a joint returr	<b>both</b> must sign	Date	Spouse's	\$ 000	rupation					
or your ecords.		aso s signature. Il a juint relum	, <b>Jour</b> must sign.	Duit	- opouse :	3 000	apation					
	Driv	nt/Type preparer's name	Preparer's signatu		Date					PTIN		
Paid	1 11	81,107,021			Dale			k 🗌 if				
Preparer								mployed				
Jse Only		n's name										
-	Firr	n's address Phone no.										

16	2010	ESTIMATED DATA L	INE COUNTS	- (ALL FIG	URES A	RE ES	TIMATES	BAS	ED (	ON SAMPLES)		
Form 1040 (201	0)		AMOUNTS OF SEL	ECTED LINES FIL	ED (IN THOU	JSANDS OF	DOLLARS)				Page <b>2</b>	
Tax and	38	Amount from line 37 (adjus	sted gross income)	)					38			
Tax and	39a	· · ·	orn before January			d. <b>Total</b>				Basic Stand. Ded. = 7	17,074,9	03
Credits			s born before Janu							Add. Stand. Ded. = 2	1,011,49	9
	b	If your spouse itemizes on a	a separate return or	you were a du	ial-status a	lien, cheo	k here► 3	9b		Stand. = 738,538,671	'	
	40	Itemized deductions (fror	n Schedule A) <b>or</b> y	our standard	deductio	<b>1</b> (see ins	tructions) .		40	Itmzed = 1,216,667,24	6	
	41	Subtract line 40 from line 3	38			Real Est. Ta	x Ded. = 22,18	7.	41	6,386,817,688		
	42	Exemptions. Multiply \$3,6	50 by the number	on line 6d .					42	1,049,271,708		
	43	Taxable income. Subtract	t line 42 from line	41. If line 42 is	s more tha	n line 41,	enter -0		43	5,502,000,658		
	44	Tax (see instructions). Ch	eck if any tax is fro	om: <b>a</b> 📃 For	m(s) 8814	b	Form 497	2.	44	1,037,759,795		
	45	Alternative minimum tax	(see instructions).	Attach Form	6251 .				45	27,460,515		
	46	Add lines 44 and 45							46	1,065,250,236		
	47	Foreign tax credit. Attach	Form 1116 if requir	red	. 47	15,2	223,190			53a F3800= 2,168,205 53b F8801= 663,274		
	48	Credit for child and depende	ent care expenses. A	Attach Form 24	41 <b>48</b>		97,639			53c other= 24,476		
	49	Education credits from For	rm 8863, line 23		. 49	12,2	272,073			53c AMV= 93,449 53c Sch R= 15,627		
	50	Retirement savings contr					29,595			53c F8834= 2,945 53c F8911= 1,156		
	51	Child tax credit (see instru	,				503,646			53c F8859= 3,135		
	52	Residential energy credits.					73,494			53c F8936= 1,135 53c F8396= 51,199		
	53	Other credits from Form: a			53	_				00.004.044		
	54	Add lines 47 through 53. T	•						54	69,621,344		
	55	Subtract line 54 from line 4							55	995,628,892		
Other	56	Self-employment tax. Atta				_		•	56	48,339,745	10.040	
Taxes	57	Unreported social security				-	8919 .	•	57	a= 23,288 b=	12,840	)
	58	Additional tax on IRAs, othe	·				•		58	5,817,684	069.16	24
	59 60	a Form(s) W-2, box 9	<b>b</b> Schedu			· ·	6		59 60	a= 71,619 b= 1,051,971,188	900,10	04
Deumennte	60	Add lines 55 through 59. T Federal income tax withhe					470,232		60	Recapture Tax = 243,	717	
Payments	; 61 62	2010 estimated tax payment					470,232 801,067			Other Taxes = 295,45		
	63	Making work pay credit. Atta					328,950					
If you have a	64a	Earned income credit (El					62,031					
qualifying	b	Nontaxable combat pay elect		39,350			.02,001					
child, attach Schedule EIC		Additional child tax credit. A			65	27 7	754,241					
	66	American opportunity crec					620,383					
	67	First-time homebuyer cre					85,948			71a F2439= 98,333		
	68	Amount paid with request					378,004			71b F8839= 1,206,		
	69	Excess social security and t	tier 1 RRTA tax with	held	69		98,214			71c F8801= 812,20		
	70	Credit for federal tax on fu	els. Attach Form	4136	70		8,669			71d F8885= 31,149		
	71	Credits from Form: a 2439	9 b 🗌 8839 c 🗌	8801 <b>d</b>	8885 71					- , -		ayments:
	72	Add lines 61, 62, 63, 64a,	and 65 through 71	. These are yo	ur <b>total p</b> a	ayments			72	1,325,416,423	32,	392
Refund	73	If line 72 is more than line	60, subtract line 6	60 from line 72	2. This is th	ne amoun	it you <b>overp</b> a	aid	73	-373,431,750		
	74a	Amount of line 73 you war	it <b>refunded to you</b>	I. If Form 8888	3 is attache				74a	326,054,483		
Direct deposit?	b 🏲	Routing number			<b>c</b> Type:	Check	king 🗌 Savi	ngs				
See instructions.	► d	Account number										
Amount	75	Amount of line 73 you want				_	377.267			400 700 000		
You Owe	76	Amount you owe. Subtrac			1	1 00	5.807	s 🕨	76	100,792,322		
	77	Estimated tax penalty (see	,				- 1		0.000	elete le elevri		
Third Party	y Do	you want to allow another	person to discuss t	this return with	n the IRS (	see instru	ctions)?	yes.	. Com	plete below.	No	
Designee		signee's me ►		Phone no.			Personal		cation			
Sign		der penalties of perjury, I declare t	hat I have examined th		omnanving s	chedules ar	number (		ne hest	of my knowledge and h	elief	
Here		y are true, correct, and complete.									circi,	
Joint return?	Yo	ur signature		Date	Your occu	pation			Daytii	me phone number		
See page 12.												
Keep a copy for your	Sp	ouse's signature. If a joint return	, <b>both</b> must sign.	Date	Spouse's	occupation						
records.		-	-									
Paid	Pri	nt/Type preparer's name	Preparer's signatur	re	Date		Check	if	PTIN			
Preparer							self-employe					
Use Only	Fin	m's name 🕨					Firm's EIN					
Use Only	Fir	m's address 🕨					Phone no.					

NUMBER OF RETURNS FILED FOR SELECTED LINES

<b>1040</b>		ent of the Treasury—Internal Revenue		urn 201	0	(99) IF	RS Use Only-D	o not write (	or staple in this space.	
Р	For the	year Jan. 1–Dec. 31, 2010, or other ta		ing ,	, 2010, end	, ,	, 20		OMB No. 1545-0074	
Name,	Your fi	rst name and initial		Last name				Your	social security numbe	r
Address, N				Total 1040 ONLY re	eturns file	d = 84,0	071,480			
and SSN	If a joir	nt return, spouse's first name and	l initial	Last name				Spous	se's social security nu	mber
с				Electronically filed for	rms 1040	) Only = 62	,427,066			
See separate L nstructions. A	Home	address (number and street). If ye	ou have a P.	O. box, see instructio	ns.		Apt. no.		Make sure the SSN(s) and on line 6c are co	
R	City, to	own or post office, state, and ZIP	code. If vou	have a foreign addre	ss. see ir	structions.		Chaoki		at
	,,	····· -· -· -··· -· -··· -· -·· -·· -··	,	······	,			1	ing a box below will n	
Presidential	► Ch	eck here if you, or your spou	oo if filing i	ainthy want \$2 to a	o to this	fund			2,867,054 Y = ** 6,2 You □ Spou	
30,393,0			se ir ning je			7				
-iling Status		Single	·	9,570,147	4				person). (See instructio	
42,316,79		Married filing jointly (even		,				child but	not your dependent, en	ter this
Check only one	3	_ Married filing separately. I	Enter spou		<b>F –</b>	child's nan	-			
DOX. 1,740,067		and full name here. ►		51,475	5		widow(er) w	· · ·		
Exemptions	6a	<b>Yourself.</b> If someone ca		u as a dependent,	do not	check box	6a. 82,1	76,126 I	Boxes checked on 6a a Exempt.= 1	24,508,888
-	b	<b>Spouse</b> 42,332,762	2	<u></u>		· · ·	<u></u>	<u> </u>	No. of child Ret. =	30.332.818
	С	Dependents:		Number of Returns		Number	r child tax		on 6c who: Exempt.= • lived with you	- 54,930,610
	(1) First					Exempt.=	page 15)		<ul> <li>did not live with</li> </ul>	
f more than four	-	CHILDREN AT HOME		30,332,818		54,930,810	20,964		or separation Ret. =	329.549
dependents, see		CHILDREN AWAY FROM HOM	1E	329,549		415,149	14,799	,878	you due to divorce or separation (see instructing Ret. = Exempt.	= 415,149
nstructions and		PARENTS		1,664,288		2,002,749	5,477,	293	Dependents on 6c not entered above	
check here 🕨 🗌		OTHER DEPENDENTS		2,798,942		4,002,452	[ 1,493,4	193	Add numbers on	
	d	Total number of exemptions	s claimed	. Returns = See 6a	E	xemptions =	185,860,047		lines above 🕨	
ncome	7	Wages, salaries, tips, etc. A	ttach Form	(s) W-2				7	64,394,209	
noome	8a	Taxable interest. Attach Sc	hedule B if	required				8a	44,714,042	
	b	Tax-exempt interest. Do no	ot include o	on line 8a	8b	5,902	2,609			
Attach Form(s)	9a	Ordinary dividends. Attach	Schedule E	B if required				9a	25,400,993	
<i>N</i> -2 here. Also attach Forms	b	Qualified dividends .			9b	22,89	2,287			
W-2G and	10	Taxable refunds, credits, or	offsets of	state and local inco	ome taxe	es		10	21,828,587	
1099-R if tax	11	Alimony received						11	439.196	
was withheld.	12	Business income or (loss). A	Attach Sche	edule C or C-EZ	13.Cap.	Gain Dist.	<del>-</del> 956,524	12	22,505,697	
	13	Capital gain or (loss). Attach						13	20,159,535	
f you did not	-14							14	1.977.152	
get a W-2,	15a	IRA distributions . 15	ia 11.	548.551	<b>b</b> Tax	able amount		15b	10.668.457	
see page 20.	16a	Pensions and annuities 16		328,918	<b>b</b> Tax	able amount		16b	21,341,217	
	17	Rental real estate, royalties,							16,503,383	
Enclose, but do	18	Farm income or (loss). Attac	•					18	1,909,241	
not attach, any	19	Unemployment compensati						19	8,277,662	
payment. Also, please use	20a	Social security benefits 20		510,485				20b	13,149,795	
Form 1040-V.	21	Other income. List type and						01	5.599.293	
	22	Combine the amounts in the fa		nn for lines 7 through	21. This	is your <b>tota</b>	l income 🕨	22	83,870,486	
	23		-		23		1.070		21. Net oper. loss=	1,147,0
Adjusted	24	Certain business expenses of r				0101	.,		21. Stock options=	4,966
Gross		fee-basis government officials.	71	0 /	24	131	619		21. Cancel. of debt=	634,797
ncome	25	Health savings account ded			25	1,004			21. For. earn. inc. ex	
	26	Moving expenses. Attach Fo				1,002		-	21. Gambling inc.=	1,841,6
	27	One-half of self-employmen			27	-	8,446	-		
	28	Self-employed SEP, SIMPL			28	909.		-		
	29				29	3,830		-		
	29 30	Self-employed health insura			30		2,394			
		Penalty on early withdrawal	-				538			
	31a 20	Alimony paid <b>b</b> Recipient's		<u> </u>	31a	2,209				
	32	IRA deduction			32					070
	33	Student loan interest deduc			33	6,623				,276
	34	Tuition and fees. Attach For				1,424		_		,761
	35	Domestic production activities			35	615			-	44,127
	36 37	Add lines 23 through 31a ar Subtract line 36 from line 22		-			 ▶	36	<u>30,645,806</u> 84,071,480	+
								37	0/ 0/1 /0/	1

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

17

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

<b>1040</b>		ent of the Treasury—Internal Revenue S Individual Income T		ım 20	010	(99)	IBS Lise Only-[	)o not write	or staple in this space.	
P		year Jan. 1-Dec. 31, 2010, or other ta			, 2010, er	· · ·	, 20		OMB No. 1545-0074	1
Name,		rst name and initial		Last name				Your	social security numb	per
Address,				Total 1040 Of	NLY returns fil	ed =	84,071,480			
and SSN	If a joir	nt return, spouse's first name and	initial	Last name				Spou	se's social security r	umber
С			1	Electronically f	iled forms 104	0 Only =	62,427,066			
See separate L instructions. E	Home	address (number and street). If yo	u have a P.O	). box, see inst	ructions.		Apt. no.		Make sure the SSN	
A									and on line 6c are	correct.
L	City, to	own or post office, state, and ZIP of	code. If you h	nave a foreign	address, see i	nstructior	ıs.		ing a box below will	
Presidential								, °	e your tax or refund.	
Election Campaign		eck here if you, or your spous	e if filing jo	intly, want \$					· ·	ouse
Filing Status	1	Single		、	4				person). (See instruct	· · · · ·
Ohaali aabi aaa	2	Married filing jointly (even i						a child but	not your dependent, e	enter this
Check only one box.	3	Married filing separately. E and full name here. ►	nter spous	e's SSN abo	ve 5		name here. <b>&gt;</b> ying widow(er) v	with dener	adent child	
	6a	<b>Yourself.</b> If someone ca			L		, , ,	· .	Boxes checked	
Exemptions	b				·	. CHECK L	JOX 0a		on 6a and 6b	
		Dependents:		 Dendent's	(3) Depende	 unt'e	(4) ✓ if child under	, , , , , , , , , , , , , , , , , ,	No. of children on 6c who:	
	(1) First			urity number	relationship to		qualifying for child ta (see page 15)	x credit	<ul> <li>lived with you</li> <li>did not live with</li> </ul>	
							(000 page 10)		you due to divorce	÷
If more than four									or separation (see instructions)	
dependents, see instructions and							<u> </u>		Dependents on 6c not entered above	
check here										
	d	Total number of exemptions	claimed .						Add numbers on lines above	
Income	7	Wages, salaries, tips, etc. At	tach Form(	s) W-2 .				7	4,576,697,663	
moome	8a	Taxable interest. Attach Sch	nedule B if r	required .				8a	132,574,556	
	b	Tax-exempt interest. Do no	t include or	n line 8a .	8b	74,	623,536			
Attach Form(s) W-2 here, Also	9a	Ordinary dividends. Attach S	Schedule B	if required				9a	181,031,535	
attach Forms	b	Qualified dividends			9b	134	,882,282			
W-2G and	10	Taxable refunds, credits, or	offsets of st	tate and loca	al income tax	kes .		10	27,454,568	
1099-R if tax was withheld.	11	Alimony received	· · · ·			• •		11	8.795.589	
Was Withheld.	12	Business income or (loss). A					_		267.265.585	
If you did not	13	Capital gain or (loss). Attach		•	•	ed, chec	k here 🕨 📘	13	363,808,623	
get a W-2,		Other gains or (losses). Attac				• •		14	-18.076.040	
see page 20.	15a	IRA distributions . 15a		142,240 595,365		kable amo kable amo		15b		
*	16a	Pensions and annuities 16a Rental real estate, royalties,						16b E 17	445.734.486	<b></b>
Enclose, but do	17 18	Farm income or (loss). Attac							-11,732,278	<b></b>
not attach, any	19	Unemployment compensation							72,619,838	<b></b>
payment. Also, please use	20a	Social security benefits <b>20</b>		594,370					167.984.981	<b></b>
Form 1040-V.	21	Other income List type and	amount					21	31.681.769	
	22	Combine the amounts in the far	right colum	n for lines 7 th	rough 21. Thi	s is your	total income 🕨	22	6,766,343,216	
	23	Educator expenses			. 23	7	70,340		21. Net oper. loss=	144,553
Adjusted	24	Certain business expenses of re	servists, per	forming artists	s, and				21. Stock options=	176,484
Gross		fee-basis government officials. A	Attach Form 2	2106 or 2106-	EZ <b>24</b>		72,960		21. Cancel. of debt=	- ) - )
Income	25	Health savings account dedu	uction. Atta	ch Form 888	39 . <b>25</b>		912,661	_	21. For. earn. inc. e 21. Gambling inc.=	25,187,9 25,187,9
	26	Moving expenses. Attach Fo	orm 3903 .		26		674,311			20,107,0
	27	One-half of self-employment	tax. Attach	n Schedule S	SE . 27	-	,174,249	_		
	28	Self-employed SEP, SIMPLE			28		,906,400	_		
	29	Self-employed health insura					,335,953			
	30	Penalty on early withdrawal					356,207			
	31a	Alimony paid <b>b</b> Recipient's		597,206	31a		,416,420			
	32	IRA deduction					,292,318			
	33	Student loan interest deduct					971,263			10,664
	34	Tuition and fees. Attach Forr					936,517		36. Housing ded.=	,
	35	Domestic production activities					674,889			1,473,458
	36 37	Add lines 23 through 31a an Subtract line 36 from line 22							<u>113,452,837</u> 6,652,890,37	20
Fau Dia ala avera Du		subtract line so from line 22			-			37	Eorm <b>104</b>	<u> </u>

Form 1040 (2010	)	39a A = 15,413,429 B = 6,459,522	C = 195		D	= 50,118				Page <b>2</b>
	38							38		
Tax and	39a	Check [ A You were born before January 2, 1946,			) Total bo				Basic Stand. Ded. = 35	,367,927
Credits		if: B <b>Spouse</b> was born before January 2, 1946,			checked				Add. Stand. Ded. = 7,	220,928
	b	If your spouse itemizes on a separate return or you were a					<b>9b</b> 68	0,804	Stand. = 35,367,927	
	40	Itemized deductions (from Schedule A) or your standar	d dedu	ction (	see instru	ictions) .		40	Itmzed = 46,644,509	
	41	Subtract line 40 from line 38						41	75,349,568	
	42	Exemptions. Multiply \$3,650 by the number on line 6d.						42	82,176,126	
	43	Taxable income. Subtract line 42 from line 41. If line 42	is more	than I	ine 41, er	iter -0		43	67,626,346	
	44	Tax (see instructions). Check if any tax is from: a	orm(s) 88	314	b 🗌	Form 497	2.	44	67,000,722	
	45	Alternative minimum tax (see instructions). Attach Form	n 6251					45	4,013,558	
	46	Add lines 44 and 45						46	67,031,196	
	47	Foreign tax credit. Attach Form 1116 if required		47	6,661	,896			53a F3800= 462,320 53b F8801= 259,546	
	48	Credit for child and dependent care expenses. Attach Form 2	2441	48	4,495	5,518			53c other= 4,159	
	49	Education credits from Form 8863, line 23		49	7,311	,114			53c AMV= 66,503 53c Sch R= 38,390	
	50	Retirement savings contributions credit. Attach Form 8	3880	50	2,764	,645			53c F8834= 3,136 53c F8911= 984	
	51	Child tax credit (see instructions)		51	14,88	4,407			53c F8859= 2,014	
	52	Residential energy credits. Attach Form 5695		52	7,155	5,888			53c F8936= 211 53c F8396= 41,733	
	53	Other credits from Form: <b>a</b> 3800 <b>b</b> 8801 <b>c</b>		53						
	54	Add lines 47 through 53. These are your total credits .						54	32,981,747	<b> </b>
	55	Subtract line 54 from line 46. If line 54 is more than line 4	6, enter	-0-				55	61,338,870	<b> </b>
Other	56	Self-employment tax. Attach Schedule SE						56	17,668,446	
Taxes	57	Unreported social security and Medicare tax from Form:				8919 .		57	a= 132,436 b= 2	29,849
	58	Additional tax on IRAs, other qualified retirement plans, etc				•		58	5,921,264	
	59							59	a= 34,630 b=	201,661
	60	Add lines 55 through 59. This is your <b>total tax</b>						60	70,682,652 Recapture Tax = 21,33	
Payments	61	Federal income tax withheld from Forms W-2 and 1099		61	68,58				Other Taxes = $1,002,3$	
	62	2010 estimated tax payments and amount applied from 2009		62	9,108					
If you have a	63	Making work pay credit. Attach Schedule M		63	60,85	-				
qualifying	<u>64</u> a	Earned income credit (EIC)	i ·	64a	10,83	,090				
child, attach	b	Nontaxable combat pay election 64b 6,961		05	0.04	7 74 0				
Schedule EIC.	65 65	Additional child tax credit. Attach Form 8812		65	8,847 6,926	-				
	66 67	American opportunity credit from Form 8863, line 14 . First-time homebuyer credit from Form 5405, line 10 .		66 67		422			74. 50400 0.074	
	68	Amount paid with request for extension to file		68		5,735			71a F2439= 8,671	
	69	Excess social security and tier 1 RRTA tax withheld		69		5,898			71b F8839= 97,084	7
	70	Credit for federal tax on fuels. Attach Form 4136		70	354				71c F8801= 263,84	
	71	Credits from Form: <b>a</b> 2439 <b>b</b> 8839 <b>c</b> 8801 <b>d</b>		71	001	0.10			71d F8885= 16,174	Other Payme
	72	Add lines 61, 62, 63, 64a, and 65 through 71. These are y	-		ments .			72	78,990,585	8,879
Refund	73	If line 72 is more than line 60, subtract line 60 from line	·			/ou overo	aid	73	61.108.977	
	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 888				-	· 🗌	74a	58,345,200	
Direct deposit?	▶ b	Routing number			Checkin		ings			
See	► d	Account number				Ĭ	0			
instructions.	75	Amount of line 73 you want applied to your 2011 estimated	I tax 🕨	75	3.968	3.772				
Amount	76	Amount you owe. Subtract line 72 from line 60. For deta	ils on h	ow to	pay, see i	nstruction	s 🕨	76	19,269,711	
You Owe	77	Estimated tax penalty (see instructions)		77	6,009	9,462				
Third Party	Do	you want to allow another person to discuss this return w	ith the I	RS (se	e instruct	ions)?	Yes	. Com	plete below.	No
Designee	De	signee's Phone				Personal	identifi	cation		
•		ne 🕨 no. 🕨				number	(PIN)			
Sign		ler penalties of perjury, I declare that I have examined this return and ac								elief,
Here		y are true, correct, and complete. Declaration of preparer (other than tax				ation of whic	n prepa			
Joint return? See page 12.	N TO	ur signature Date	Your	occupa	llion			Dayu	me phone number	
Keep a copy										
for your	Sp	buse's signature. If a joint return, <b>both</b> must sign. Date	Spou	se's oc	cupation					
records.										
Paid	Pri	nt/Type preparer's name Preparer's signature	Date			Check		PTIN	l	
Preparer		53,001,879				self-employ				
Use Only		n's name 🕨				Firm's EIN				
	Firi	n's address 🕨				Phone no.				

2010 ESTIMATED DATA LINE COUNTS - (	ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
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AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

											Page Z
ax and	38	Amount from line 37 (adju	<b>.</b> ,						38		
Credits	39a	Check Check	oorn before January	2, 1946,	🗌 Blinc	. Total b	oxes				296,234,88
			as born before Janua	•						Add. Stand. Ded. = 12	2,228,898
	b	If your spouse itemizes on	a separate return or	you were a du	al-status al	ien, checł	k here 🏲 🛛 🕄	39b		Stand. = 308,733,735	
	40	Itemized deductions (fro	om Schedule A) <b>or</b> y	our <b>standard</b>	deduction	(see instr	uctions) .		40	Itmzed = 1,216,667,246	\$
	41	Subtract line 40 from line	38						41	5,361,284,347	
	42	Exemptions. Multiply \$3,	650 by the number	on line 6d .					42	677,828,406	
	43	Taxable income. Subtra	ct line 42 from line 4	41. If line 42 is	more thar	line 41, e	enter -0		43	4,769,752,344	
	44	Tax (see instructions). Ch	neck if any tax is fro	m: <b>a</b> 🗌 Forr	n(s) 8814	b	Form 497	2.	44	939,611,272	
	45	Alternative minimum tax	•				- 		45	27,456,220	
	46	Add lines 44 and 45							46	967,097,419	<u>+</u>
	47	Foreign tax credit. Attach					23,190		-10	53a F3800= 2,168,205	+
	48	Credit for child and depend	•				3,852			53b F8801= 663,274	
		•	•				9,485			53c other= 24,476 53c AMV= 93,449	
	49 50	Education credits from Fo								53c Sch R= 5,856 53c F8834= 2,945	
	50	Retirement savings cont					3,041			53c F8911= 1,156	
	51	Child tax credit (see instr	,				57,521			53c F8859= 2,014 53c F8936= 1,135	
	52	Residential energy credits				_	3,494			53c F8396= 51,199	
	53	Other credits from Form: a	<b>3800 b 8801</b>	c 🗆	53						
	54	Add lines 47 through 53.	•						54	55,817,520	
	55	Subtract line 54 from line	46. If line 54 is more	e than line 46,	enter -0-				55	911,279,899	
Other	56	Self-employment tax. Atta	ach Schedule SE						56	48,339,745	
axes	57	Unreported social security	y and Medicare tax	from Form:	<b>a</b> 🗌 4137	b 🗌	8919 .		57	a= 23,288 b=	12,840
ares	58	Additional tax on IRAs, oth	er qualified retireme	nt plans, etc. A	Attach Forn	n 5329 if re	equired .		58	5,817,684	
	59	<b>a</b> Form(s) W-2, box 9	b 🗌 Schedu	ile H c	Form 54	105, line 16			59	a= 15,899 b=	968,164
	60	Add lines 55 through 59.							60	967,566,475	
ayments	61	Federal income tax withhe					23,962			Recapture Tax = 243.	717
aymento	62	2010 estimated tax paymen					29,155			Other Taxes = 295,45	4
	63	Making work pay credit. Atta				_	95,672				
you have a	64a	Earned income credit (E	A			-	34,223				
ualifying	b	Nontaxable combat pay elec		 74,411	042	21,00	,220				
hild, attach						11.7	25 420				
chedule EIC.	65	Additional child tax credit.					35,439				
	66	American opportunity cre					3,979				
	67	First-time homebuyer cre					5,948			71a F2439= 98,333	
	68	Amount paid with request					52,094			71b F8839= 1,206,	776
	69	Excess social security and					4,820			71c F8801= 812,20	6
	70	Credit for federal tax on f				158	3,669			71d F8885= 31,149	
	71	Credits from Form: a 243									Other Payr
	72	Add lines 61, 62, 63, 64a,	and 65 through 71.	These are yo	ur total pa	yments			72	1,124,189,540	32,29
Refund	73	If line 72 is more than line	e 60, subtract line 6	0 from line 72	2. This is th	e amount	you <b>overp</b>	aid	73	-252.784.112	
	74a	Amount of line 73 you wa	nt refunded to you	. If Form 8888	is attache	d, check ł	nere . 🕨		74a	205,535,987	
irect deposit?	► b	Routing number			► c Type:	Checki	ng 🗌 Sav	ings			
	► d	Account number									
structions.	75	Amount of line 73 you want	t applied to your 201	1 estimated t	ax 🕨   75	47.2	48.125				
	76	Amount you owe. Subtra	act line 72 from line	60. For details	s on how to	pay, see	instruction	s 🕨	76	96,936,959	
mount			- :		77	775	5,912				
Amount You Owe	77	Estimated tax penalty (see	e instructions) .					_			
ou Owe	De	Estimated tax penalty (see			I	ee instruc	tions)?	Yes	. Com	plete below.	No
'ou Owe 'hird Party	Do	you want to allow another		his return with	I	ee instruc	, _	_		plete below.	No
ou Owe hird Party	Do De:	you want to allow another signee's		his return with Phone	I	ee instruc	Persona	l identifi		plete below. [	No No
ou Owe hird Party esignee	Do De: nar	you want to allow another signee's ne ►	person to discuss t	his return with Phone no. ►	n the IRS (s		Persona	l identifi (PIN)	cation	•	
ou Owe hird Party esignee i <b>ign</b>	Do De: nar Uno	you want to allow another signee's	person to discuss t that I have examined thi	his return with Phone no. ► s return and acco	n the IRS (s	hedules and	Persona number d statements,	l identifi (PIN) and to th	cation	of my knowledge and b	
ou Owe hird Party esignee bign lere	Do De: nar Uno the	you want to allow another signee's ne ► der penalties of perjury, I declare	person to discuss t that I have examined thi	his return with Phone no. ► s return and acco	n the IRS (s	hedules and I on all inform	Persona number d statements,	l identifi (PIN) and to th	cation ne best rer has	of my knowledge and b	
You Owe Third Party Designee Dign Here Doint return?	Do De: nar Uno the	you want to allow another signee's me ► der penalties of perjury, I declare y are true, correct, and complete.	person to discuss t that I have examined thi	his return with Phone no. ► s return and accor (other than taxpa	the IRS (sompanying so	hedules and I on all inform	Persona number d statements,	l identifi (PIN) and to th	cation ne best rer has	of my knowledge and b any knowledge.	
You Owe Chird Party Designee Sign Here Doint return? ee page 12. eep a copy	Do De: nar Und the You	you want to allow another signee's me ► der penalties of perjury, I declare y are true, correct, and complete. ur signature	person to discuss t that I have examined thi Declaration of preparer	his return with Phone no. ► s return and accord (other than taxpa Date	n the IRS (s ompanying so ayer) is based Your occup	hedules and I on all inform pation	Persona number d statements,	l identifi (PIN) and to th	cation ne best rer has	of my knowledge and b any knowledge.	
You Owe Chird Party Designee Sign Here oint return? teep age 12. teep a copy or your	Do De: nar Und the You	you want to allow another signee's me ► der penalties of perjury, I declare y are true, correct, and complete.	person to discuss t that I have examined thi Declaration of preparer	his return with Phone no. ► s return and accor (other than taxpa	the IRS (sompanying so	hedules and I on all inform pation	Persona number d statements,	l identifi (PIN) and to th	cation ne best rer has	of my knowledge and b any knowledge.	
	Do De: nar Una the You Spi	you want to allow another signee's me ► der penalties of perjury, I declare y are true, correct, and complete. ur signature ouse's signature. If a joint retur	person to discuss t that I have examined thi Declaration of preparer n, <b>both</b> must sign.	his return with Phone no. ► s return and accord (other than taxpa Date Date	ompanying so ayer) is based Your occup Spouse's c	hedules and I on all inform pation	Persona number d statements,	l identifi (PIN) and to th	cation ne best rer has Daytir	of my knowledge and b any knowledge.	
You Owe Third Party Designee Sign tere oint return? tee page 12. teep a copy or your secords.	Do De: nar Una the You Spi	you want to allow another signee's me ► der penalties of perjury, I declare y are true, correct, and complete. ur signature	person to discuss t that I have examined thi Declaration of preparer	his return with Phone no. ► s return and accord (other than taxpa Date Date	n the IRS (s ompanying so ayer) is based Your occup	hedules and I on all inform pation	Persona number d statements,	I identifi (PIN) and to th ch prepa	cation ne best rer has	of my knowledge and b any knowledge.	
You Owe Third Party Designee Sign Here oint return? ieep age 12. ieep a copy or your ecords. Paid	Do De: nar Una the You Spi	you want to allow another signee's me ► der penalties of perjury, I declare y are true, correct, and complete. ur signature ouse's signature. If a joint retur	person to discuss t that I have examined thi Declaration of preparer n, <b>both</b> must sign.	his return with Phone no. ► s return and accord (other than taxpa Date Date	ompanying so ayer) is based Your occup Spouse's c	hedules and I on all inform pation	Persona number d statements, nation of whice	l identifi (PIN) and to th ch prepa	cation ne best rer has Daytir	of my knowledge and b any knowledge.	
You Owe Chird Party Designee Sign tere Doint return? ee page 12. eep a copy or your secords.	Do Deinar Una the You Spa	you want to allow another signee's me ► der penalties of perjury, I declare y are true, correct, and complete. ur signature ouse's signature. If a joint retur	person to discuss t that I have examined thi Declaration of preparer n, <b>both</b> must sign.	his return with Phone no. ► s return and accord (other than taxpa Date Date	ompanying so ayer) is based Your occup Spouse's c	hedules and I on all inform pation	Persona number d statements, nation of whice Check	if ed	cation ne best rer has Daytir	of my knowledge and b any knowledge.	

NUMBER OF RETURNS FILED FOR SELECTED LINES

<b>1040</b>		ent of the Treasury-Internal Revenue S		urn 201	0	(99) IRS	S Use Only—Do	not write o	or staple in this space.	
P		year Jan. 1-Dec. 31, 2010, or other ta			, 2010, end	( )	, 20		OMB No. 1545-0074	
Name,		rst name and initial	or you bogini	Last name	, 2010, 011		, 20	Yours	ocial security number	
· · · · ·	lectronic	ally Filed Returns = 111,55	59.553						111,559,553	3
and SSN		nt return, spouse's first name and	,	Last name				Spous	e's social security nu	
	1040 :								56,109,746	
See separate	Home	address (number and street). If yo	ou have a P.0	O. box. see instructi	ons.		Apt. no.			
instructions. E	10404						, pu		Make sure the SSN(s) and on line 6c are co	
R		own or post office, state, and ZIP	code If you	have a foreign addr	ess see ir	astructions				
	1040		oodo. Ii you	nave a lereigh adais	000, 000 11				ng a box below will no 3,210,964 Y = ** 5,1	
Presidential Election Campaign			a if filing is	sintly want \$2 to	an to this	a fund			You Spous	
		eck here if you, or your spous	se ir niiriy ju	-		7			·	
Filing Status	) 1 [	Single	· <b>f j</b>	18,474,8	8814 🗆				person). (See instructior	,
42,168,40	4 <b>∠</b> L	Married filing jointly (even						child but	not your dependent, ent	er this
Check only one box. 1 560 257	3	Married filing separately. E and full name here. ►	nter spous		= _	child's name			dant ahild	
box. 1,560,257				55,008	5		vidow(er) wi	· .		405.004.000
Exemptions	6a	<b>Yourself.</b> If someone ca	-		, do not	check box 6	a. = 105,93	, i'oaa	Boxes check( Ret. = on 6a a Exempt.= 14	=105,931,699 48,109,316
	b	<b>Spouse</b> . 42,177,615		<u> </u>		<u>· · · ·</u>		<u> </u>	No. of chilc.Ret. = on 6c who: Exempt.=	39,586,975
	С	Dependents:	(2) De social sec		der urns <sub>to</sub>		ir child tax		lived with you	70,414,125
	(1) First I		300101 300		10	Exempt.=	page 15)		<ul> <li>did not live with you due to divorce</li> </ul>	
If more than four		CHILDREN AT HOME		39,586,975		70,414,125	30,503,		you due to divorce or separation (see instructi <u>Ret.</u> = Exempt.= Dependents on 6c	364,653
dependents, see		CHILDREN AWAY FROM HOM	E	364,653		460,591	19,797,		Exempt.=	460,591
instructions and		PARENTS		2,151,988		2,550,621	7,229,1		not entered above	
check here 🕨 🗌		OTHER DEPENDENTS		5,454,636		7,762,201	_ 1,937,7	69	Add numbers on	
	d	Total number of exemptions	claimed	. Returns = See 6a	a E	xemptions = 2	229,296,853		lines above 🕨	
Income	7	Wages, salaries, tips, etc. At						7	94,387,913	
	8a	Taxable interest. Attach Sch					· · · ·	8a	42,056,011	
Attach Form(c)	b	Tax-exempt interest. Do no			. 8b	4,706,	999	_		
Attach Form(s) W-2 here. Also	9a	Ordinary dividends. Attach S	Schedule B	3 if required .			· · · ·	9a	21,399,849	
attach Forms	b	Qualified dividends			. 9b	19,587	,407			
W-2G and	10	Taxable refunds, credits, or	offsets of s	state and local inc	ome tax	es		10	17,940,760	
1099-R if tax was withheld.	11	Alimony received						11	340.994	
was withineid.	12	Business income or (loss). A	ttach Sche	edule C or C-EZ	.13.Cap.	Gain Dist. ⇒	869,281.	12	16.784.236	
If you did not	13	Capital gain or (loss). Attach	Schedule	D if required. If no	ot require	ed, check he	re 🕨 🗌	13	15.686.942	
If you did not get a W-2,	14	Other gains or (losses). Attac	ch Form 47	797				14	1.568.061	
see page 20.	15a	IRA distributions . 15	a 10.	025.626	<b>b</b> Tax	able amount		15b	9.261.092	
	16a	Pensions and annuities 16		668,643	_ · · ·	able amount		16b	19,793,079	
Englago, but do	-17	Rental real estate, royalties,						17	12.547.020	
Enclose, but do not attach, any	18	Farm income or (loss). Attac		eF				18	1.531.510	
payment. Also,	19	Unemployment compensation	1	· · · · · ·	1			19	12,167,883	
please use	20a	Social security benefits 20	a 18,	499,476	<b>b</b> Tax	able amount		20b	11.836.289	
Form 1040-V.	21	Other income. List type and	-					21	5,149,596	
	22	Combine the amounts in the fa	r right colun	nn for lines 7 throug				22	111,272,485	
Adjusted	23				23	2,945,	113	_	21. Net oper. loss=	840,834
Gross	24	Certain business expenses of re		0		07.0			21. Stock options=	2,983
Income		fee-basis government officials.			24	97,9		_	21. Cancel. of debt= 21. For. earn. inc. ex=	459,849
Income	25	Health savings account ded	uction. Atta	ach Form 8889	. 25	823,1		_	21. Gambling inc.=	146,729 1,392,36
	26	Moving expenses. Attach Fo			. 26	836,7		_		1,392,30
	27	One-half of self-employment			. 27	13,054		_		
	28	Self-employed SEP, SIMPLE			. 28	697,6				
	29	Self-employed health insura				2,913,				
	30	Penalty on early withdrawal	-	007 555		840,9				
	31a	Alimony paid <b>b</b> Recipient's	SSN ►_	397,555	31a	441,1				
	32	IRA deduction			. 32	1,998,				
	33	Student loan interest deduct	tion		. 33	8,801,			36. Archer MSA Ded.= 3,	449
	34	Tuition and fees. Attach For	m 8917.		. 34	1,587,			36. Housing ded.= 60	)7
	35	Domestic production activities	deduction.	Attach Form 8903	35	506,5	546		36. Other adj.= 98	3,132
	36	Add lines 23 through 31a an		0				36	27,747,082	<u> </u>
	37	Subtract line 36 from line 22	. This is yo	our adjusted gros	s incom	е	Þ	37	111,559,553	
For Disclosure, Priv	vacy A	ct, and Paperwork Reduction	on Act Not	ice, see separate	e instruc	tions.	Cat. No. 1	1320B	Form <b>1040</b>	(2010)

Form **1040** (2010)

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

22 201	0 EST	IMATED DATA LINE C		•							ON SAMPLES	)	
- 1040	Dopartmo	AMOUNTS OF SE ent of the Treasury—Internal Revenue S					USA	NDS OF DO	LLAR	S)			
<b>1040</b>		Individual Income T		rn 20	)1(		(99)	IBS Use Only	—Do no	t write o	r staple in this space.		
		year Jan. 1–Dec. 31, 2010, or other ta			20	)10, end	( )	, 20			OMB No. 1545-0074		
Name,		rst name and initial		ast name	, 20	, cha	ing	, 20	$\rightarrow$		ocial security number	ər	
Address,			6	Electronically	Filed Re	turns =	= 11	1,559,553					
and SSN	If a join	t return, spouse's first name and	initial L	.ast name						Spous	e's social security n	umber	
c				1040's E	E-filed =		62,4	427,066					
See separate L	Home	address (number and street). If yo	ou have a P.O.	box, see inst	ructions	•		Apt. no	).		Make sure the SSN(s	s) above	
A A				1040A's	E-filed =	=	35,	419,288			and on line 6c are c		
R	City, to	wn or post office, state, and ZIP	code. If you ha	ave a foreign	address,	, see in	struct	ions.		Checki	ng a box below will r	not	
Presidential				1040EZ's	E-filed	=	13	,713,200			your tax or refund.		
Election Campaign	► Ch	eck here if you, or your spous	se if filing joir	ntly, want \$3	3 to go	to this	s fund		. ►		You Spou	lse	
Filing Status	1 [	Single				4	Hea	d of household (v	/ith qua	lifying	person). (See instructio	ons.) If	
Thing Otatus	2	Married filing jointly (even	if only one h	ad income)			the o	qualifying person	is a chi	ld but r	not your dependent, er	nter this	
Check only one	3	Married filing separately. E	Enter spouse	's SSN abo	ve		child	d's name here. 🕨					
box.		and full name here. ►				5	Qua	alifying widow(er	) with	depen	dent child		
Exemptions	6a	<b>Yourself.</b> If someone ca	ın claim you	as a depen	dent, <b>d</b> e	o not o	checł	k box 6a		. }	Boxes checked on 6a and 6b		
••••	b	Spouse	<u></u>						<u></u>	J	No. of children		
	С	Dependents:	(2) Depe social secur			ependen Iship to		(4) ✓ if child und qualifying for child			on 6c who: • lived with you		
	(1) First r	name Last name	:	:	ισιατισι		you	(see page	15)	_	<ul> <li>did not live with you due to divorce</li> </ul>		
If more than four										_	or separation (see instructions)		
dependents, see										_	Dependents on 6c	-	
instructions and										_	not entered above		
check here ►	d	Total number of exemptions	claimed								Add numbers on lines above		
	7	Wages, salaries, tips, etc. At			<u>· ·</u>	· ·	· ·	<u> </u>	· ·		4,686,116,001		
Income	, 8a	Taxable interest. Attach Sch							•	, 8a	87,818,168	<u> </u>	
	b	Tax-exempt interest. Do no		•		8b	52	2,989,321					
Attach Form(s)	9a	Ordinary dividends. Attach S								9a	113,532,267		
W-2 here. Also attach Forms	b	Qualified dividends				9b	82	2,490,971					
W-2G and	10	Taxable refunds, credits, or	offsets of sta	ate and loca	al incom	ne taxe	es .			10	20,988,511		
1099-R if tax	11	Alimony received								11	6,936,874		
was withheld.	12	Business income or (loss). A	ttach Sched	ule C or C-I	EZ .13	:Cap.	Gain	Dist. = 406,9	951	12	190,421,968		
If you did not	13	Capital gain or (loss). Attach	Schedule D	if required.	If not re	equire	d, ch	eck here 🕨		13	205,541,978		
If you did not get a W-2,	14	Other gains or (losses). Attac		1					•	14	-13,619,245	<b>_</b>	
see page 20.	15a	IRA distributions . 15		63.276				mount	·	15b	140,964,524	<b></b>	
-		Pensions and annuities 16		27,398				mount		16b	403,609,641	+	
Enclose, but do	17	Rental real estate, royalties,								17	327,148,764	+	
not attach, any	18 19	Farm income or (loss). Attac								18	-8,396,741	<u> </u>	
payment. Also, please use	20a	Unemployment compensation Social security benefits 20		13,154				mount		19 20b	96,083,842 139,110,767	+	
Form 1040-V.	21	Other income. List type and		13,134			abic a	inount	•	21	22,964,403	<u> </u>	
	22	Combine the amounts in the far		for lines 7 th	rough 2	1. This	is you	ur total income		22	6,348,138,287	+	
	23					23		743,366			21. Net oper. loss=	84,439	9.408
Adjusted	24	Certain business expenses of re	eservists, perfe	orming artists	s, and						21. Stock options=	75,241	
Gross		fee-basis government officials. A				24		336,477			21. Cancel. of debt=	5,546,7	790
Income	25	Health savings account ded	uction. Attac	h Form 888	39.[	25		2,348,273			21. For. earn. inc. ex	-,,	
	26	Moving expenses. Attach Fo	orm 3903 .		[	26		2,187,606			21. Gambling inc.=	16,831	,931
	27	One-half of self-employment	t tax. Attach	Schedule S	SE .	27		17,140,285					
	28	Self-employed SEP, SIMPLE			· ·	28		14,228,773					
	29	Self-employed health insura				29		17,955,835					
	30	Penalty on early withdrawal				30		289,101					
	31a	Alimony paid <b>b</b> Recipient's				31a		7,622,750					
	32	IRA deduction			E E	32		8,694,149					
	33	Student loan interest deduct			F	33		7,872,557				5,196	
	34 25	Tuition and fees. Attach Forr			E E	34		3,450,258 6,330,672				6,981	
	35 26	Domestic production activities			903	35				26		877,507	
	36 37	Add lines 23 through 31a an Subtract line 36 from line 22	•		 aross ir					36	90,099,786	+	
	51	Cubirdot into contorn inte 22	. 1113 13 you	aujusted (	91000 II		• .		-	37	6,258,038,501		

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

Cat. No. 11320B

Form **1040** (2010)

			MBER OF RETURNS FI								
Form 1040 (2010	))	39a A = 14,886,764	B = 5,89	93,123	C = 201,0	64	D = 62,8	326			Page 2
Tax and	38	Amount from line 37 (adju	sted gross income	)				_ <u>.</u>	38	ļ .	
Credits	39a	Check A You were b	orn before January	y 2, 1946,	C Blinc	. Total	boxes			Basic Stand. Ded. = 7	1
orcano			s born before Janu				ked 🕨 39a			Add. Stand. Ded. = 8	933,017
	b	If your spouse itemizes on	a separate return or	r you were a du	ual-status al	ien, cheo	k here►	<b>39b</b> [ 42	2,143	Stand. = 72,801,938	
	40	Itemized deductions (from							40	Itmzed = 37,134,265	
	41	Subtract line 40 from line							41	98,947,891	
	42	Exemptions. Multiply \$3,6	•						42	105,932,698	
	43	Taxable income. Subtract	ct line 42 from line	41. If line 42 is	s more thar	line 41,	enter -0		43	84,869,375	
	44	Tax (see instructions). Ch					Form 49		44	84,354,121	
	45	Alternative minimum tax							45	3,152,208	
	46	Add lines 44 and 45				1			46	84,374,247	
	47	Foreign tax credit. Attach	•				29,365			53a F3800= 360,666 53b F8801= 198,212	
	48	Credit for child and depend	•				06,479			53c other= 515 53c AMV= 55,312	
	49	Education credits from Fo	rm 8863, line 23				366,304			53c Sch R= 68,940	
	50	Retirement savings conti					16,222			53c F8834= 1,819 53c F8911= ***	
	51	Child tax credit (see instr	,				048,321			53c F8859= 2,014 53c F8936= 100	
	52	Residential energy credits					00,848			53c F8396= 39,480	
	53	Other credits from Form: a								40.404.040	
	54 55	Add lines 47 through 53. T							54	40,494,649	
	55	Subtract line 54 from line							55	73,075,582	+
Other	56	Self-employment tax. Atta							56	13,054,605	16 440
Taxes	57	Unreported social security				-	8919 .		57	a= 106,920 b=	16,419
	58	Additional tax on IRAs, oth					•		58	4,873,986	122 520
	59 60	a Form(s) W-2, box 9				,	6		59	a= 107,440 b= 80,256,381	132,530
D	60	Add lines 55 through 59. 7							60	Recapture Tax = 14,3	85
Payments	61	Federal income tax withhe					82,042 66,655			Other Taxes = 835,94	
	62 62	2010 estimated tax payment					00,055 064,156				
If you have a	63	Making work pay credit. Atta					65,597				
qualifying	64a	Earned income credit (E			<b>64</b> a	23,0	00,097				
child, attach Schedule EIC.	b 65	Nontaxable combat pay elec Additional child tax credit.		20,019	65	170	372,155				
	66	American opportunity cred					572,135 581,505				
	67	First-time homebuyer cre				10,0	0			71. 50400- 7.447	
	68	Amount paid with request		-		02	8,563			71a F2439= 7,447 71b F8839= 0	
4	69	Excess social security and				-	9,697				1
	70	Credit for federal tax on f				-	4,297			71c F8801= 211,99	
	71	Credits from Form: <b>a</b> 243					1,201			71d F8885= 11,509	Other Payme
	72	Add lines 61, 62, 63, 64a,				vments		•	72	107,124,161	142
Refund	73	If line 72 is more than line	•	,	•		t vou <b>over</b>	naid	73	92.638.081	<u> </u>
lioiuna	74a	Amount of line 73 you war							74a	90,503,895	
Direct deposit?	▶ b	Routing number	71,568,07	· · · · · ·	► c Type:	Check		/ings			
See	► d	Account number									
instructions.	75	Amount of line 73 you want	applied to your 20	11 estimated t	tax ► 75	3.0	15.998	1			
Amount	76	Amount you owe. Subtra						is 🕨	76	15,565,950	
You Owe	77	Estimated tax penalty (see	instructions) .		77	4,5	89,331				
Third Party	Do	you want to allow another	person to discuss	this return with	h the IRS (s	ee instru	ctions)?	Yes	. Com	plete below.	No
Designee		signee's		Phone			Persona	al identifi	cation		
Designee		ne 🕨		no. ►			number				
Sign		ler penalties of perjury, I declare t	hat I have examined th		ompanying so	hedules ar	nd statements,	and to the	ne best	of my knowledge and b	elief,
Here		y are true, correct, and complete.	Declaration of prepare		• •		rmation of whi	ch prepa			
Joint return?	You	ur signature		Date	Your occup	pation			Dayti	me phone number	
See page 12. Keep a copy											
for your	Spo	ouse's signature. If a joint return	n, <b>both</b> must sign.	Date	Spouse's c	ccupation					
records.	, 										
Paid	Prir	nt/Type preparer's name	Preparer's signatu	ire	Date		Check	if	PTIN	1	
Preparer	_	68,596,071					self-employ				
Use Only	Firr	n's name					Firm's EIN				
USE Only	Firr	n's address 🕨					Phone no.				

24 201	I0 ES	TIMATED DATA LINI	E COUNTS - (A	ALL FIGUF	RES	ARE	ESTIM	ATES BA	SED	ON (	SAMPLES)	
Form 1040 (2010)	)	AMOUNTS OF SE	LECTED LINES	FILED (IN 1	THOU	SANE	DS OF D	OLLARS)	)		F	Page <b>2</b>
Tax and	38	Amount from line 37 (adjus	sted gross income)	)						38		
Credits	39a		orn before January								Basic Stand. Ded. = 56	1,298,978
Credits		if: 🛛 🗌 Spouse was	s born before Janu	ary 2, 1946,		Blind.	) checke	d 🕨 39a			Add. Stand. Ded. = 14	,752,868
	b	If your spouse itemizes on a	a separate return or	you were a du	ual-stat	us alie	n, check	here > 3	9b		Stand. = 576,270,284	
	40	Itemized deductions (from	m Schedule A) <b>or</b> y	our <b>standard</b>	dedu	ction (	see instru	uctions) .		40	Itmzed = 931,358,278	
	41	Subtract line 40 from line 3	38							41	4,907,983,881	
	42	Exemptions. Multiply \$3,6	650 by the number	on line 6d .						42	836,933,041	
	43	Taxable income. Subtract	t line 42 from line	41. If line 42 is	s more	than I	ine 41, ei	nter -0		43	4,195,741,029	
	44	Tax (see instructions). Ch	eck if any tax is fro	om: <b>a</b> 📃 For	m(s) 88	314	b 🗌	Form 4972	2.	44	781,300,454	
	45	Alternative minimum tax	(see instructions).	Attach Form	6251					45	20,269,748	
	46	Add lines 44 and 45				· · .				46	801,587,200	
	47	Foreign tax credit. Attach	Form 1116 if requi	red		47	6,18	9,245			53a F3800= 1,580,483	
	48	Credit for child and depende	ent care expenses.	Attach Form 24	441	48	3,00	3,258			53b F8801= 487,643 53c other= 2,333	
	49	Education credits from For	rm 8863, line 23			49	10,66	8,967			53c AMV= 80,266 53c Sch R= 10,758	
	50	Retirement savings contr	ibutions credit. At	ttach Form 88	380	50	901	,626			53c F8834= 2,105	
	51	Child tax credit (see instru	uctions)			51	24,45	9,009			53c F8911= *** 53c F8859= 2,014	
	52	Residential energy credits	Attach Form 5695	5		52	5,01	9,519			53c F8936= 343 53c F8396= 49,820	
	53	Other credits from Form: a				53						
	54	Add lines 47 through 53. T	hese are your <b>tota</b>	al credits .						54	52,455,376	
	55	Subtract line 54 from line								55	749,131,824	
Other	56	Self-employment tax. Atta	ch Schedule SE							56	34,274,040	
	57	Unreported social security						8919 .		57	a= 18,469 b= 5	5,226
Taxes	58	Additional tax on IRAs, othe						quired .		58	4,452,191	
	59	<b>a</b> Form(s) W-2, box 9								59	a= 66,311 b= 6	504,279
	60	Add lines 55 through 59. T								60	789,342,427	
Payments	61	Federal income tax withhe				61		47,241			Recapture Tax = 153.5	-
	62	2010 estimated tax payment				62	150,97	79,907			Other Taxes = 178,311	
	63	Making work pay credit. Atta				63	44,79	4,763				
If you have a	64a	Earned income credit (El				64a	53,88	9,184				
qualifying child, attach	b	Nontaxable combat pay elect		03,332								
Schedule EIC.	65	Additional child tax credit. A				65	23,00	2,033				
)	66	American opportunity cred				66	9,37	4,376				
	67	First-time homebuyer cre				67		0			71a F2439= 49,489	
	68	Amount paid with request				68	37,54	8,791			71b F8839= 0	
•	69	Excess social security and				69		6,495			71c F8801= 517,588	3
	70	Credit for federal tax on fu	uels. Attach Form	4136		70		,837			71d F8885= 22,603	i i
	71	Credits from Form: a 2439	9 b 🗌 8839 c 🗌	8801 <b>d</b>	8885	71					,000	Other Paym
	72	Add lines 61, 62, 63, 64a,	and 65 through 71	. These are yo	our <b>tot</b>	al pay	ments .			72	1,022,341,347	40
Refund	73	If line 72 is more than line	60, subtract line 6	60 from line 72	2. This	is the	amount	you <b>overpa</b>	nid	73	-302,696,359	
	74a	Amount of line 73 you war	nt refunded to you	I. If Form 8888	8 is att	ached,	, check h	ere . 🕨		74a	274,318,979	
Direct deposit?	▶ b	Routing number			► c T	/pe:	Checkin	ig 📃 Savir	ngs			
See	► d	Account number										
instructions.	75	Amount of line 73 you want	applied to your 20	11 estimated	tax 🕨	75	28,37	7,380				
Amount	76	Amount you owe. Subtra	ct line 72 from line	60. For detail	s on h	ow to	pay, see	instructions		76	70.205.480	
You Owe	77	Estimated tax penalty (see	instructions) .			77	508	,042				
Third Party	Do	you want to allow another	person to discuss	this return wit	h the I	RS (se	e instruct	tions)?	Yes	. Com	plete below.	No
Designee	De	signee's		Phone				Personal	identifi	cation		
•	nar	ne 🕨		no. 🕨				number (l	PIN)		•	
Sign		der penalties of perjury, I declare t										lief,
Here		y are true, correct, and complete.	Declaration of prepare					nation of which	n prepa			
Joint return?	YO	ur signature		Date	Your	occupa	tion			Daytii	ne phone number	
See page 12. Keep a copy												
for your	Sp	ouse's signature. If a joint returr	n, <b>both</b> must sign.	Date	Spou	se's oc	cupation					
records.												
Paid	Pri	nt/Type preparer's name	Preparer's signatu	re	Date			Check 🗌 i	f	PTIN		
Preparer								self-employe		L		
Use Only	Fin	n's name						Firm's EIN 🕨				
Coc Only	Fin	n's address 🕨						Phone no.				

	2010	) ESTIMATED DA							ON SAM	PLES)	25
Form	Depa	rtment of the Treasury		F RETURNS e Service	FILED F			IES			
1040A	U.S	6. Individual I	ncome Ta	ax Return	(99)	201		S Use Onl	y—Do not v	vrite or staple in this	s space.
	Your fi	irst name and initial		Last name				, ,	ON	IB No. 1545-0074	
Name,PAddress,Image: Constraint of the second se				Total Forms	s Filed =	40,8	10,489		Your soc	ial security numbe	er
and SSN	If a joir	nt return, spouse's first	name and initial	Last name Total Forms F	iled Elect	ronically =	= 35,419,28	8	Spouse's	social security nu	Imber
L	Home	address (number and s	street). If you have	a P.O. box, see	instructions	6.	Apt. r	10.	▲ Mak	e sure the SSN(s)	above
See separate A instructions.									A and	on line 6c are cor	rrect.
Presidential		0	7,400,203	Joint =	10,252	,365			change v	g a box below wi /our tax or refund 7.550 Y = ** 66	J.
Election Campaign			ur spouse if filir	ig jointly, want	\$3 to go t					ou Sp	ouse
Filing         17,400,20           status         10,252,363           Check only one box.         792,225		<ul> <li>Gingle</li> <li>Married filing je</li> <li>Married filing se</li> <li>full name here. ▶</li> </ul>	parately. Enter s	only one had spouse's SSN a		lf e	the qualifying nter this child	g person J's name	is a child i here. ►	g person). (See inst but not your depe dent child (see ins	endent,
Exemptions	6a		If someone o		u as a d	epende	ent, <b>do not</b>	check	<u> </u>	Boxes Exem. = checked on	50,431,453
-	L		Son ou.	10,489					}	6a and 6b	
	b	Spouse	10,258,360	1					<b>)</b>	No. of children on 6c who:	
If more than six	С	<b>Dependents:</b> (1) First name	Last name	(2) Dependen security nu		.,	pendent's ship to you	age 17 qu child tax	child under ualifying for credit (see		= 17.149.39 n. <u>= 29.46</u> 8.41
dependents, see instructions.		DREN AT HOME		17,149,392		29,468	410	pag 15,02	je 16) 1 500	<ul> <li>did not live with you due to</li> </ul>	
			OME	168,978		29,400		8,813		divorce or separation (see	
	PARE			1,195,505		1,453,0		3,510		instructions) Re	
		R DEPENDENTS		4,064,607		6,594,3		1,076		Dependents	em. = 230,033
	TOTA	L DEPENDENTS		20,324,139		37,745		.,		on 6c not entered above	
	Tota	l		Returns = Se	e 6a	88,177,3	29	[		<b>A</b> dd ar orde a m	
	d	Total number o	of exemption	s claimed.						Add numbers on lines above ►	
Income	7	Wages, salarie			(s) W-2				7	35,959,301	
Attach	<u> </u>	Tragee, ealarie	o, upo, otor,		(0) 11 21				•	,,	
Form(s) W-2	8a	Taxable intere	st. Attach So	hedule B if	required	l.			8a	8,336,358	
here. Also attach	b	Tax-exempt in	nterest. <b>Do n</b>	ot include o	n line 8a	a. 8b	200,57	2			
Form(s)	9a	Ordinary divide			if requir				9a	2,606,634	
1099-R if tax		Qualified divide	``	,		9b	2,157,18	34		400.000	
was withheld.	10	Capital gain di	stributions (s	ee instructio	ons).	441 7			10	199,229	<u> </u>
	11a	IRA distributions.	110	1,949,734			axable am		11b	1,848,823	
If you did not get a W-2, see	12a	Pensions and	11a	1,343,734			see instruc			1,040,020	+
page 20.	120	annuities.	12a	5,560,639			see instruc		12b	5,255,520	
Enclose, but do not attach, any	13	Unemploymen			ska Perr	Othe	Income =	939,9		4,841,156	
payment. Also, please use <b>Form</b>	14a	Social security					axable am		10	.,,	
1040-V.		benefits.		6,912,362			see instruc		14b	3,030,602	
	15	Add lines 7 thr	ough 14b (fa	r right colun	nn). This	is your	total inco	me. 🕨	▶ 15	40,368,226	
Adjusted	16	Educator expe				16	600.00	1			
gross	<u>16</u> 17	IRA deduction				17	600,22 374,12				
income	18	Student loan in	<u> </u>	/	structior		3.495.46				
						,					
	19	Tuition and fee	s. Attach Fo	rm 8917.		19	572,35	6			
	20	Add lines 16 th	rough 19. Th	nese are you	ur <b>total</b> a	adjustm	nents.		20	4,614,878	
	21	Subtract line 2	0 from line 1	5. This is yo	ur <b>adju</b> s	sted gro	oss incom	e. I	▶ 21	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)

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Form	Depa	AMOUNTS OF		ED LINES FILED (IN le Service	THOUSA	ANDS OF L	OLLARS)					
1040A	U.S	6. Individual Inco	ome Ta	ax Return (99	9)	2010	IR	S Use Oi	nly—l	Do not v	write or staple in thi	s space.
	Your fi	rst name and initial		Last name					\	0	MB No. 1545-0074	
Name,				Total Forms F	Filed =	40,810	) 489		Y	our soc	ial security numbe	er
Address, $\prod_{N}$					nou	10,010	, 100					
and SSN	lf a joir	nt return, spouse's first name	e and initial	Last name Total Forms File	d Electro	nically =	35 419 28	8	S	pouse's	s social security nu	umber
C	Home	address (number and street)	) If you have				Apt. r		- 1	Mak	a aura tha CON(a	) abaya
See separate A instructions.	TIOME		. Il you nav	e a i .0. box, see ins	li uctions.						e sure the SSN(s on line 6c are co	
Thistructions.	City, to	own or post office, state, and	d ZIP code.	If you have a foreign	address,	see instruc	tions.		С	heckin	g a box below wi	ll not
Presidential		Single = 17,400	),203	Joint =	10,252,	365					your tax or refund	
Election Campaign	Che	ck here if you, or your sp	ouse if filir	ng jointly, want \$3	to go to	this fund				<b>Y</b>	ou 🗌 Sp	ouse
Filing	1 [	Single									g person). (See inst	
status	2	Married filing jointly									but not your dep	endent,
Check only one box.	3	Married filing separate	ely. Enter	spouse's SSN abo			ter this child					
	60	full name here. ►	122022					. ,		deper	ndent child (see ins	structions)
Exemptions	6a	<b>Yourself.</b> If so box		can claim you a	as a de	ependen	n, <b>ao not</b>	checi	K	ļ	Boxes checked on	
	b	Spouse	0a.							J	6a and 6b No. of children	
	C	Dependents:						(4) 🗸	if child	d under	on 6c who:	
If more than six				(2) Dependent's security numbers			endent's hip to you	age 17 child ta			<ul> <li>lived with you</li> </ul>	
dependents, see		(1) First name Las	st name			Tolationio			age 16		• did not live	
instructions.											with you due to divorce or	
									Ц		separation (see instructions)	
									H		Dependents	
									$\exists$		on 6c not entered above	
									H		- entered above	
											Add numbers	
											on lines	
	d	Total number of ex	emption	ns claimed.							on lines above ►	
Income											above ►	
	d 7	Total number of ex Wages, salaries, tip			W-2.					7		
Attach	7	Wages, salaries, tip	os, etc. /	Attach Form(s)							<b>above ►</b> 944,996,486	
	7 8a	Wages, salaries, tip <b>Taxable</b> interest. A	os, etc. /	Attach Form(s) chedule B if red	quired.		530.83	2		7 8a	above ►	
Attach Form(s) W-2 here. Also attach	7 8a b	Wages, salaries, tip Taxable interest. A Tax-exempt interest	os, etc. / Attach Se est. <b>Do n</b>	Attach Form(s) chedule B if rea lot include on l	quired. line 8a	. 8b	539,83	2		8a	<b>above ►</b> 944,996,486	
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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.	7 8a b 9a b 10 11a 12a 13	Wages, salaries, tip <b>Taxable</b> interest. A <b>Tax-exempt</b> interest Ordinary dividends Qualified dividends Capital gain distrib IRA distributions. Pensions and annuities. Unemployment con Social security	os, etc. / Attach Se est. <b>Do n</b> Attach s (see ins outions (s 11a 12a 1 mpensa 14a 1	Attach Form(s) chedule B if re- ot include on Schedule B if structions). see instructions 17,476,853 03,600,627 tion and Alaska 13,261,498	quired. line 8a require s).	. 8b ed. 9b 11b Ta (se 12b Ta (se Other I hanent F 14b Ta (se	1,601,11 axable am ee instruc axable am ee instruc Income = und divid axable am ee instruc	nount tions) nount tions) 2,481 ends. nount tions)	,875	8a 9a 10 11b 12b 13 14b	above ► 944,996,486 6,746,409 2,507,733 91,153 14,600,390 83,870,885 34,726,302	
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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.	7 8a b 9a b 10 11a 12a 13 14a 15 16 17	Wages, salaries, tip <b>Taxable</b> interest. A <b>Tax-exempt</b> interest Ordinary dividends Qualified dividends Qualified dividends Capital gain distrib IRA distributions. Pensions and annuities. Unemployment con Social security benefits. Add lines 7 through Educator expenses IRA deduction (see Student loan interest Tuition and fees. A	os, etc. / Attach So est. <b>Do n</b> Attach s (see ins utions (s 11a 12a 1 mpensa 14a 1 h 14b (fa s (see ins instruct est dedu	Attach Form(s) chedule B if re- ot include on Schedule B if is structions). see instructions 17,476,853 03,600,627 tion and Alaska 13,261,498 ar right column structions). tions). ction (see instructions).	quired. line 8a require s). a Perm ). This	. 8b ed. 9b <b>11b</b> Ta (se <b>12b</b> Ta (se Other I hanent F <b>14b</b> Ta (se is your <b>t</b> 16 17 s). 18	1,601,11 axable am ee instruc axable am ee instruc Income = und divid axable am ee instruc <b>total inco</b> 144,68 1,150,88 3,122,20 1,428,44	16 nount stions) nount 2,481 ends. nount stions) <b>ome.</b> 8 8 36 05	,875	8a 9a 10 11b 12b 13 14b	above ► 944,996,486 6,746,409 2,507,733 91,153 14,600,390 83,870,885 34,726,302 22,760,697	
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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)

Tax, credit, 22       Enter the amount from line 21 (adjusted gross income).       22         Tax, credit, 23       Enter the amount from line 21 (adjusted gross income).       22         23a       Check [] (2) ou were born before January, 21946, [C) Blind Jotekcek ▶ 23a       A=5.441,160 B=1,1         11:       ft [] Byouse was born before January, 21946, [C) Blind Jotekcek ▶ 23a       A=5.441,160 B=1,2         24       Enter your standard deduction (see instructions). Tot. Std. Ded = 40,304,172       24 Aad. Std. Ded = 5.458,3020,337         24       Enter your standard deduction (see instructions). Tot. Std. Ded = 40,304,172       24 Aad. Std. Ded = 5.458,3020,337         26       Exemptions. Multiply \$3,565 by the number on line 62.       26 40,174.090         27       Subtract line 25 from line 25. If line 26 is more than line 25, enter -0.       This is your taxable income.       27 27.611,132         28       Tax, including any alternative minimum tax (see instructions).       28 27,533.614       29         29       Credit for the elderly or the disabled. Attach       30 59.955       31       Education credits from Form 8863, line 23.       31 4,556,941         38       Retirement savings contributions credit. Attach Form 8800.       32 3,365,361       34       15,110.709         36       Subtract line 34 from line 28. If line 34 is more than line 28, enter -0.       35 20.074,524       36      <			2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASEI		AMPLES)	21
Instruction       23a       Check   [a] You were born before January 2, 1946; [] Ellind   Total boxes   23a       A = 5,441,160       B = 1,100         payments       If   [a] Spouse was born before January 2, 1946; [] Ellind   totak boxes   23a       A = 6,80,60       D = 26         b fl you are married filing separately and your spouse iternizes deductions, see page 30 and check here   23a       Checked= 3,997       24 Act sites to back 5,468,         25       Subtract line 24 from line 22.1 line 24 is more than line 22, enter -0 This is your taxable income.       27       27,733,614         26       Text, including any alternative minimum tax (see instructions).       28       27,533,614         29       Credit for the eldery or the disabled. Attach       30       59,965         31       Education credit form Form 5863, line 23.       31       4,555,941         32       Check is all with and dependent are syours attach form 8800.       32       3,365,361         33       Child tax credit (see instructions).       38       84,911       37       20,074,524         34       Add lines 29 through 33. These are your total credits.       34       15,110,709       34       36,893,931         33       Subtract line 34 from line 24. Il in e34 is more than line 28, enter -0 35       37       20,0150,419       36         34       Add lines 35 and 35. This is y	Form 1040A (	2010	) NUMBER OF RETURNS FILED FOR SELECTED LINE			Page <b>2</b>
and 23c       Check [ △ You were born before January 2, 1946; [ ○ Ellind ] Total boxes	Tax, credits,	22	Enter the amount from line 21 (adjusted gross income).	2	22	
payments       if:       □ [□] Spouse was bom before January 2, 1946, [□] Bind J.ehecket ≥ 2a □ c. 60,060 □ - 2c         if:       If:       you are married filling separately and your spouse itemizes deductions, see page 30 and check here 24 Enter your standard deduction (see instructions). It Stit De 1 40,030 H12 ± 24 Aust stote 5,458, 25 Subtract line 24 from line 22; If line 24 is more than line 22, enter -0 This is your taxable income.       27 and you be 5,458, 26 Exemptions. Multiply 35,456 by the number on line 6d.       26 40,174,090         27       Subtract line 26 from line 25, If line 26 is more than line 22, enter -0 This is your taxable income.       27 7,533,614         28       Tax, including any alternative minimum tax (see instructions).       28 27,533,614         29       Oredit for the elderly of the elderl		23	a Check ( A You were born before January 2, 1946, C Blind Total boxes		A= 5,441,160	B= 1,776,60
b It you are married hing separately and your spouse temizes deductions, see page 30 and check here   23			if: (B <b>Spouse</b> was born before January 2, 1946, D Blind ∫ <b>checked</b> ► 23a		C= 80,960	D= 26,066
24       Enter your standard deduction (see instructions). To: Std. Ded. = 40.304.172       24 Aud. Std. Det. 5,458,         25       Subtract line 24 from line 22. If line 24 is more than line 22, enter -0       25       36 (200.337)         26       Exemptions. Multiply \$3,650 by the number on line 6d.       26       40.174.090         27       Subtract line 25 from line 25. If line 26 is more than line 26, enter -0       28       73.8, including any alternative minimum tax (see instructions).       28       27.83.614         28       Teax, including any alternative minimum tax (see instructions).       28       27.83.614       28         29       Credit for the elderly or the disabled. Attach       30       6.99.955       31       Education credits from Form 8863, line 23.       31       4.55.941         30       Check line 24 from line 28. If line 28 is more than line 28, enter -0       35       20.074.524         33       Subtract line 28. If line 28 is more than line 28, enter -0       36       84.911         37       Add lines 29 from 2003 feature       38       49.93.13       37       20.160.419         34       15.100.709       35       20.074.524       37       20.160.419       37       20.160.419         36       Add lines 35 and 36. This is your total tax.       37       20.160.419       37	p		If you are married filing separately and your spouse itemizes			
25         Subtract line 24 from line 22. If line 24 is more than line 22, enter -0.         25         36,020,337           28         Exemptions. Multiply 38,366 by the number on line 25, enter -0. This is your taxable income.         27         27,611,132           29         Tax, including any alternative minimum tax (see instructions).         28         27,75,311,132           29         Credit for the elderly or the disable of Attach         30         59,955           30         Credit for the elderly or the disable of Attach         31         4,555,941           31         Education credits from Form 8663, line 23.         31         4,555,941           32         Retirement savings contributions credit. Attach Form 8800. 32         3,365,361           33         Leducation credits from Form 8663, line 23.         34         15,110,709           34         Add lines 29 through 33. These are your total credits.         34         45,110,709           35         Subtract line 34 from line 28. If line 34 is more than line 28, enter -0.         35         20,074,524           36         Add lines 35 and 36. This is your total tax.         > 37         20,150,419           36         Federal income tax withheld from Form 8042.         42         12,32,147           37         Add lines 38, 39,40,41a, 42, and 43. These are your total payments. <td< th=""><th></th><th></th><th>deductions, see page 30 and check here ► 23b</th><th></th><th>Boxes Checked=</th><th>3,997</th></td<>			deductions, see page 30 and check here ► 23b		Boxes Checked=	3,997
26         Exemptions. 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 This is your taxable income.         27         27,611,132           28         Tax, including any alternative minimum tax (see instructions).         28         27.253.614           29         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         Child tax credit (see instructions).         33         6,865,365           34         Add lines 29 through 33. These are your total orently.         34         15,110,709           36         Subtract line 34 from line 28. If line 24 is more than line 28, enter -0         35         20,074,524           36         Advance earned income credit payments from Forms W-2, box 9.         36         84,911           37         Add lines 35 and 36. This is your total tax.         > 37         20,150,419           38         Federal income credit tax payments and amount applied from 2009 return.         39         499,313           40         Making work pay credit. Attach Schedule M.         40         31,83,479           43         Additines 38, 39,40,414,42, and 43. These are avour tot		24		2 2	24 Add. Std. Ded=	5,458,755
27       Subtract line 26 from line 25, line 26 is more than line 25, enter -0 This is your taxable income.       ▶ 27       27.611.132         28       Tax, including any alternative minimum tax (see instructions).       28       27.533.614         29       Credit for child and dependent care expenses. Attach Form 2411. 29       1.842.797         30       Credit for the elderly or the disabled. Attach Schedule R.       30       59.955         31       Education credits from Form 8663. line 23.       31       4.555.941         32       Retirement savings contributions credit. Attach Form 8860. 32       3.365.361         33       Child tax credit (see instructors).       34       15.110.709         34       Add lines 35 and 36. This is your total tax.       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 total tax.       > 37       20.150.419         38       Federal income tax withheld from Form 8863, line 14. 43       5.052.251       Earnetion Request       20.039         410       Making work pay credit. Attach Schedule M.       40       3.183.479       44       3.183.479		25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0		25 36,020,33	7
This is your taxable income.       ▶ 27       27.811.132         28       Tax, including any alternative minmum 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 8800.       32       3.365.361         33       Child tax credit (see instructions).       38       6.965.365         34       Add lines 29 through 33. These are your total credits.       34       15,110,709         35       Subtract line 34 form line 28. film 67 than line 28. enter -0       35       20.074.524         36       Advance earned income credit payments from Form SW-2 and 1099.       38       35,988.092         39       2010 estimated tax payments and amount applied form 2009 return.       39       439.313       40.93,183.479         41       41 at Earned income credit (EIC).       41a       14.4568.699       20.039         42       Additional child tax credit. Attach Schedule M.       40       33.183.479         43       Americina opoportunity credit from 7868.3 line 14.		26			26 40.174.09	0
28       Tax, including any alternative minimum tax (see instructions).       28       27,533,614         29       Credit for thie addependent care expenses. Attach Form 2441. 29       1,842,797         30       Credit for the elderly or the disabled. Attach Schedule R.       30       69,955         31       Education credits from Form 8863, line 23.       31       4,555,941         32       Retirement savings contributions credit. Attach Form 8860.       32       3,365,361         33       Child tax credit (see instructions).       33       8,695,365         34       Add lines 29 through 33. These are your total oracits.       34       15,110,709         35       Subtract line 34 from line 28. If line 34 is more than line 28, enter -0       35       86,49,111         37       Add lines 35 and 36. This is your total tax.       ▶ 37       20,150,419         38       Federal income tax withheld from Form SW-2 and 1099.       38       35,988,002         39       2010 estimated tax payments and amount applied from 2009 return.       40       33,183,479         41a       Earned income credit [EIC].       41a       14,668,699         42       Additional child tax credit. Attach Schedule M.       40       33,183,479         43       American opoportunity credit from Form 8863 line 14.42       5062251		27				
29       Credit for child and dependent care expenses. Attach Form 2441. 29       1,842,797         30       Credit for child and dependent care expenses. Attach Form 2841. 29       1,842,797         30       Credit for child and dependent care expenses. Attach Form 8860. 312       31       4,556,941         31       Editoration credits from Form 8863, line 23.       31       4,556,941         33       Child tax credit (see instructions).       33       8,695,365         34       Add lines 29 through 33. These are your total credits.       34       15,110,709         35       Subtract line 34 from line 28. If line 24 is more than line 28, enter -0       35       20,074,524         36       Advance earned income credit payments from Form(9) W-2, box 9.       36       84,911         37       Add lines 35 and 36. This is your total tax.       > 37       37       20,150,419         38       Federal income credit (EIC).       41a       14,868,699       41         40       Making work pay credit. Attach Schedule M.       40       33,8479       41         414       Earned income credit (EIC).       41a       14,568,699       42         42       Additional child tax credit. Attach Form 8863, line 14.       43       5,052,261       Examinor nequeate       20,039         416 </th <th></th> <th></th> <th></th> <th></th> <th></th> <th>2</th>						2
30       Credit for the elderly or the disabled. Attach       30       59,955         31       Education credits from Form 8863, line 23.       31       4,555,941         32       Retirement savings contributions credit. Attach Form 8880. 32       3,865,361         33       Child tax credit (see instructions).       33       8,695,365         34       Add lines 29 through 33. These are your total credits.       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(5 W-2, box 9       36       84,911       37         36       Add lines 35 and 36. This is your total tax.       > 37       20,150,419       38         37       Zol to estimated tax payments and amount applied from Some 2       \$43       31,83,479         41a       Earned income credit (EIC).       41a       14,568,699       44       40       31,83,479         42       Additional child tax credit tax draft from B883. line 14.       43       5,052,251       Extension Requester       20,039         44       Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments.       43       36,862,448       45       36,562,448         Direct debost?       See					28 27,533,61	4
Schedule R.         30         59,951           31         Education credits from Form 8863, line 23.         31         4,555,941           32         Child tax credit (see instructions).         33         8,695,365           34         Add lines 29 through 33. These are your total credits.         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         Add lines 35 and 35. This is your total tax.         > 37         20,150,419           37         Add lines 35 and 35. This is your total tax.         > 37         20,150,419           38         Federal income tax withheld from Form SW-2 and 1099. 38         35,989,092           39         2010 estimated tax payments and amount applied from 2009 return.         49         433,183,479           41a         Earned lincome credit (EIC).         41a         14,568,699           41         Earned lincome credit form Form 8863, line 14.         43         50,52,251         Enemen Request= 8,372           43         American opportunity credit from Form 8863, line 14.         43         50,52,251         Enemen Request= 8,372           44         Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments.         44         39,182,468           45						
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 total credits.       34       15,110,709         35       Subtract line 34 from forms (sw - 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 total tax.       b 37       20,150,419         38       Federal income tax withheld from Forms W-2 and 1099.       38       35,988,002         39       2010 estimated tax payments and amount applied from 2009 return.       39       49,313         40       Making work pay credit. Attach Schedule M.       40       33,183,479         41a       Earned income credit (EIC).       41a       14,566,699         42       Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments.       44       39,182,066         45       If lines 34, sin out, 41a, 42, and 43. These are your total payments.       44       49,662,248         Direct deposit?       Add lines 38,39,40,41a,42,2       42       14,61,13       45<		30	•			
32       Retirement savings contributions credit. Attach Form 8880. 32       3.365,361         33       Child tax credit (see instructions).       33       8,685,365         34       Add lines 29 through 33. These are your total credits.       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 total tax.       > 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       33.8,686         41a       Earned income credit (EIC).       41a       41a fasch 83,72         43       Amedina child tax credit. Attach Form 8812.       42       12,132,147       Excess FICA withheld* 8,372         43       Amedi lines 33, 99, 40, 41a, 42, and 43. These are your total payments.       44       39,182,066         45       If line 44 is more than line 37, subtract line 37 from line 44.       This is the amount you overpaid.       45       36,662,448 <tr< td=""><td></td><td></td><td>,</td><td></td><td></td><td></td></tr<>			,			
33       Child tax credit (see instructions).       33       8.695,365         34       Add lines 29 through 33. These are your total credits.       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 total tax.       >       >       37       20,150,419         38       Federal income tax withheld from Forms W-2 and 1099.       38       35,968,092       39       20,10 estimated tax payments and amount applied from 2009 return.       40       31,83,479         40       Making work pay credit. Attach Schedule M.       40       31,83,479       41a       Earned income credit (EIC).       41a       14,86,809         Elc.       40       Making work pay credit. Attach Form 8812.       42       12,132,147       Excess FICA withheld* 8,372         43       American opportunity credit from Form 8863, line 14.       43       5,052,251       Extension Requester 20,039         44       Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments.       44       39,182,066         Bris is the amount of line 45 you want refunded to you. If Form 8888 is attached, check here ▶       466       Amount of		31				
34       Add lines 29 through 33. These are your total credits.       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 total tax.       > 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       Earned income credit (EIC).       41a       14,568,699         50       Nontaxable combat pay election.       41b       15,995         42       Additional child tax credit. Attach Form 88613, line 14.       43       5,052,251       Estimation Request=       20,039         44       Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments.       44       39,182,066         Brif line 44 is more than line 37, subtract line 37 from line 44.       This is the amount you overpaid.       45       36,562,448         Brone form 888.       Add line 45 you want refunded to your       47       Aded inte 45 woru want refunded to your <th></th> <th>32</th> <th></th> <th></th> <th></th> <th></th>		32				
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 total tax.       > 37       20,150,419         38       Federal income tax withheld from Forms W-2 and 1099. 38       35,988,092       37       20,150,419         39       2010 estimated tax payments and amount applied from 2009 return.       39       439,313       439,313         40       Making work pay credit. Attach Schedule M.       40       33,183,479         41a       Earned income credit (EIC).       41a       14,568,699         Elc.       b       Notaxable combat pay election. 41b       15,995         42       Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments.       4 4 39,182.066         Refund       45       If line 44 is more than line 37, subtract line 37 from line 44.       45       36,562.418         Bise instructions and filin add filin autom of line 45 you want refunded to your       2011 estimated tax.       47       146,113         Amount of line 45 you want applied to your       2011 estimated tax.       47       146,113         Amount of line 45 you want applied to your       2011 estimated tax.       47       146,		33				
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 total tax.       > 37       20,150,419         38       Fedderal 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       Earned income credit (EIC).       41a       14,658,699         50.       b. Nontaxable combat pay election.       41b       15,995         42       Additional child tax credit. Attach Form 8812.       42       12,132,147       Excess FICA withheld#       8,372         43       American opportunity credit from Form 8863, line 14.       43       5,052,251       Extension Request*       20,039         44       Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments.       > 44       39,182,066         8       ft line 44 is more than line 37, subtract line 37 from line 44.       This is the amount you overpaid.       45       36,562,448         0       number				(		
37       Add lines 35 and 36. This is your total tax.       ▶ 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       Earned income credit [EIC).       41a       14,568,699         EC.       42       Additional child tax credit. Attach Form 8812.       42       12,132,147         Eccess FICA withheld       8,372         43       American opportunity credit. from Form 8863, line 14.       43       5.052,251         44       Additional child tax credit. Attach Form 8812.       42       12,132,147         Eccess FICA withheld       8,372         43       American opportunity credit. If from Form 8863, line 14.       43       5.052,251         44       Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments.       44       39,182,066         Pirect       45       aff.cequartipee and anount you overpaid.       45       36,562,448         Direct       46a       Amount you overpaid.       47       146,113         Amount of line 45 you want refunded to you.       from line 37. For detatils on how to pay, see inst						4
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       Earned income credit (EIC).       41a       14,568,699         5chedule       b       Nontxable combat pay election.       41b       15,995         42       Additional child tax credit. Attach Form 8812.       42       12,132,147       Excess FICA withheld=       8,372         43       American opportunity credit from Form 8863, line 14.       43       5,052,251       Extension Request=       20,039         44       Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments.       44       49,182,066         8       Manount of line 45 you want refunded to you. If Form 8888 is attached, check here ▶ 46.5       36,562,448         9       B       Roting number       b       Churding number       45       36,562,448         9       B       Amount of line 45 you want refunded to you. If Form 8888 is attached, check here ▶ 46.6       36,464,229         9       B       Amount of line 45 you want applied to your 2011 estimated tax.       47       146,113         9       Estimated tax penalty (see i		36	Advance earned income credit payments from Form(s) W-2, box 9.		36 84,911	
39       2010 estimated tax payments and amount applied from 2009 return.       39       439,313 439,313 40         40       Making work pay credit. Attach Schedule M.       40       33,183,479 41a       Earned income credit (EIC).       41a       14,568,699 42         5chedule EIC.       b       Nontaxable combat pay election.       41b       15,995 42       Additional child tax credit. Attach Form 8812.       42       12,132,147       Excess FICA withheld=       8,372 43         40       Additional child tax credit. Attach Form 8863. line 14.       43       5,052,251       Extension Request=       20,039 44         44       Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments.       44       39,182,066         Refund         Direct deposit?         See instructions and filin 46b, 46c, and 48do for you owe         5       Routing number <cd>c       c       Type:       Checking       Savings         47       Amount of line 45 you want refunded to your 2011 estimated tax.       47       146,113       48         49       Estimated tax payer is base instructions.        48       3,019,149       49         See instructions.        48       3,019,149          Do you want to allow another</cd>				► :	37 20,150,419	9
If you have a qualifying Child, attach Schedule       from 2009 return.       39       439,313         40       Making work pay credit. Attach Schedule M.       40       33,183,479         41a       Earned income credit (EIC).       41a       14,568,699         b       Nontaxable combat pay election.       41b       15,995         42       Additional child tax credit. Attach Form 8812.       42       12,132,147       Excess FicA withheld=       8,372         43       American opportunity credit from Form 8863, line 14.       43       5,052,251       Extension Request=       20,039         44       Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments.       ▶ 44       39,182,066         Fefund       45       If line 44 is more than line 37, subtract line 37 from line 44.       45       36,562,448         Ga       Amount of line 45 you want refunded to you. If Form 8888 is attached, check here ▶       46a       36,464,229         See       b       Routing number       ▶ c Type:       Checking       Savings         47       Account       1       1       146,113       14         Amount of line 45 you want applied to your       2011 estimated tax.       47       146,113         48       Amount you owe. Subtract line 44 from line 37. For details on how to pa		38	Federal income tax withheld from Forms W-2 and 1099.         38         35,988,092			
40       Making work pay credit. Attach Schedule M.       40       33,183,479         41       a faired income credit (EIC).       41a       14,568,699         b       Nontaxable combat pay election.       41a       14,568,699         42       Additional child tax credit. Attach Form 8812.       42       12,132,147       Excess FICA withheld=       8,372         43       American opportunity credit from Form 8863, line 14.       43       5,052,251       Extension Request=       20,039         44       Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments.       ▲ 43       9,182,066         Fefund       45       If line 44 is more than line 37, subtract line 37 from line 44.       This is the amount you overpaid.       45       36,562,448         Amount of line 45 you want refunded to you. If Form 8888 is attached, check here ▶ 466       36,464,229       9         Bouting       Immber       ▶ c Type: □ Checking □ Savings       30,19,149         40       Account       Immber       146, 456       30,019,149         9       Estimated tax.       47       146,113       48       Amount of line 45 you want applied to your       2011 estimated tax.       47       146,113         Amount of line 45 you want applied to your       2011 estimated tax.       147       146,113		39				
a qualitying Child, attach       40       Making work pay credit. Attach Schedule M.       40       33,183,479         41a       Earned income credit (EIC).       41a       14,568,699         42       Additional child tax credit. Attach Form 8812.       42       12,132,147       Excess FICA withheld=       8,372         43       American opportunity credit from Form 8863, line 14.       43       5,052,251       Extension Request=       20,039         44       Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments.       44       49,182,066         Ferdund       45       If line 44 is more than line 37, subtract line 37 from line 44.       45       36,562,448         Direct       deposit?       46a       Amount of line 45 you want refunded to you. If Form 8888 is attached, check here ▶ 46a       36,464,229         b       Routing       inumber       ▶ c Type:       Checking       Savings         46a       Amount of line 45 you want applied to your       2011 estimated tax.       47       146,113         Amount you owe       48       Anount you owe. Subtract line 44 from line 37. For details on how to pay, see instructions.       49       660,558         Third party       Do you want to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete the following.       Image and test of my k	If you have					
Schedule       Fitz Latin monitor for the fuel of	a qualifying	40	<u> </u>			
EIC.       b       Nontaxable combat pay election. 41b       15.995         42       Additional child tax credit. Attach Form 8812.       42       12,132,147       Excess FICA withheld=       8,372         43       American opportunity credit from Form 8863, line 14.       43       5,052,251       Extension Request=       20,039         44       Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments.       ► 44       39,182,066         Refund       45       If line 44 is more than line 37, subtract line 37 from line 44.       45       36,562,448         Direct       46a       Amount of line 45 you want refunded to you. If Form 8888 is attached, check here ► 46c 36,464,229       46a         Bouting       Line 44 is more than line 37. Subtract line 37 from line 44.       45       36,562,448         Amount of line 45 you want refunded to your       Line 44c as 36,464,229       46c as 36,464,229         Bouting       Line 44 from line 37. For details on how to pay, see instructions.       47       Addoing.         43       Amount you owe. Subtract line 44 from line 37. For details on how to pay, see instructions.       48       3,019,149         you owe       49       Estimated tax       Pinone number (PiN)       Image: Astronome (PiN)       Image: Astronome (PiN)         Sign       Do you want to allow another person to discuss this re	Schedule	41				
43       American opportunity credit from Form 8863, line 14.       43       5,052,251       Extension Request=       20,039         44       Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments.       ►       44       39,182,066         Refund       45       If line 44 is more than line 37, subtract line 37 from line 44.       5,652,448         Direct       46a       Amount of voverpaid.       45       36,562,448         Birstructions       46a       Amount of line 45 you want refunded to you. If Form 8888 is attached, check here ►       46a 36,464,229         See       instructions       and 46d or, number       ►       c Type:       Checking       Savings         and 46d or, number       47       Amount of line 45 you want applied to your       2011 estimated tax.       47       146,113         Amount you owe       48       Amount you owe. Subtract line 44 from line 37. For details on how to pay, see instructions.       48       3.019,149         You owe       49       Estimated tax penalty (see instructions).       49       660,558         Third party       Do you want to allow another person to discuss this return and accompanying schedules and statements, and to the best of my knowledge.       10         Sign       Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the bes	EIC.					
44       Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments. ►       44       39,182,066         Refund       45       If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you overpaid.       45       36,562,448         Direct deposit?       46a       Amount of line 45 you want refunded to you. If Form 8888 is attached, check here ►       46c 36,464,229         b       Routing number       Line 45 you want refunded to you. If Form 8888 is attached, check here ►       46c 36,464,229         b       Routing number       Line 45 you want refunded to your       Checking       Savings         ad 46d or Form 8888.       Account       Line 45 you want applied to your       2011 estimated tax.       47         48       Amount of line 45 you want applied to your       2011 estimated tax.       47       446,113         Amount you owe       48       Amount you owe. Subtract line 44 from line 37. For details on how to pay, see instructions.       48       3,019,149         9       Estimated tax penalty (see instructions).       49       660,558       Environe       1         Third party       Do you want to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete the following.       I         Sign here       Designee's name       No.       None       Nonwedge.       Your occupat					,	
Refund       45       If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you overpaid.       45       36,562,448         Direct deposit?       46a       Amount of line 45 you want refunded to you. If Form 8888 is attached, check here ▶ 46c       36,464,229         b       Routing       ▶ c       Type:       Checking       Savings         and fill in 46b, 46c, and 46d or Form 8888.       • d       Account       ▶ c       Type:       Checking       Savings         47       Amount of line 45 you want applied to your 2011 estimated tax.       47       146,113       48         Amount you owe       48       Amount you owe. Subtract line 44 from line 37. For details on how to pay, see instructions.       48       3,019,149         Joint return?       Do you want to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete the following.       Image: Paid         Sign here Joint return?       Designee's name       Phone no.       Noumber (PN)       Designee's (baced on all information of which the preparer has any knowledge.         Your signature       Vour signature.       Date       Your occupation       Daytime phone number         Your signature       Date       Your occupation       Date       Check ▶ If       PTIN seif-employed         Spouse's signature.       21,750,784 <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>						
Herrund       This is the amount you overpaid.       45       36,562,448         Direct deposit? See instructions and fill in 46b, 46c, and 46d of ad 4					44 39,182,066	3
46a       Amount of line 45 you want refunded to you. If Form 8888 is attached, check here ▶ 46a       36,302,443         deposit?       b       Routing       ▶ c       Type: □ Checking □ Savings         and fill in       46b, 46c,       Account       ▶ c       Type: □ Checking □ Savings         and 46d or       A       Account       ▶ c       Type: □ Checking □ Savings         2011 estimated tax.       47       146,113         Amount       2011 estimated tax.       47       146,113         Amount       48       Amount you owe. Subtract line 44 from line 37. For details on how to pay, see instructions.       ▶ 48       3,019,149         you owe       49       Estimated tax penalty (see instructions).       49       660,558         Third party       Do you want to allow another person to discuss this return with the IRS (see instructions)? □ Yes. Complete the following. □ I         designee       Designee's name ▶       Phone no. ▶       Personal identification no. ▶         name ▶       None no. ▶       Personal identification of preparer (oth the tax year) is based on all information of which the preparer has any knowledge.       Vour signature         Joint return?       Spouse's signature. If a joint return, both must sign.       Date       Your occupation       Daytime phone number         Your signature       21,750,784	Refund	45				
deposit?       See       Number       Image: Constructions and fill in 46b, 46c, and 46d or Form 8888.       Account mumber       Image: Constructions and fill in 46b, 46c, and 46d or Form 8888.         4       Account mumber       Image: Constructions and fill in 48       Amount of line 45 you want applied to your 2011 estimated tax.       47       146, 113         Amount you owe       48       Amount you owe. Subtract line 44 from line 37. For details on how to pay, see instructions.       49       660,558         Third party       Do you want to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete the following.       Image: Construction of the following.         Sign       Designee's and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (oth the taxpare) is based on all information of which the preparer has any knowledge.         Joint return?       Spouse's signature. If a joint return, both must sign.       Date       Your occupation       Daytime phone number         Vour signature       21,750,784       Preparer's signature       Date       Check I if getf-employed       PTIN         Paid       Print's tell >       Firm's name >       Firm's signature       Firm's EIN >       Firm's EIN >	norana					
See       ▶ 0       number       ▶ c Type: C Checking Savings         instructions and fill in 46b, 46c, and 46d or Form 8888.       ▶ d Account number       ▲ Account number       ▲ Account number         47       Amount of line 45 you want applied to your 2011 estimated tax.       47       146,113         Amount you owe       48       Amount you owe. 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       ■         Third party       Do you want to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete the following.       I         Sign       Designee's name       Phone number (PIN)       ■       ■         Joint return?       See page 13.       Spouse's signature. If a joint return, both must sign.       Date       Your occupation       Daytime phone number         Your signature       Date       Your occupation       Daytime phone number       Preparer's signature       Date       Print/type preparer's name       Preparer's signature       Date       Check ▶ I if PTIN self-employed         Firm's name ▶       E1,750,784       Firm's name ▶       Firm's name ▶       Firm's signature       Firm's signature       Date       Check ▶ I if PTIN	Direct	46	a Amount of line 45 you want refunded to you. If Form 8888 is attached, check here	≥ <b>►</b> <u></u>	46a <u>36,464,22</u>	9
46b, 46c, and 46b, 46c, and 48b or Form 8888. <ul> <li>Amount form 8888.</li> <li>Amount of line 45 you want applied to your 2011 estimated tax.</li> <li>Amount you owe. Subtract line 44 from line 37. For details on how to pay, see instructions.</li> <li>48 Amount you owe. Subtract line 44 from line 37. For details on how to pay, see instructions.</li> <li>49 Estimated tax penalty (see instructions).</li> <li>49 660.558</li> <li>Third party designee</li> <li>Do you want to allow another person to discuss this return with the IRS (see instructions)?</li> <li>Yes. Complete the following.</li> <li>Image: Phone number of the yare true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (oth than the taxpayer) is based on all information of which the preparer has any knowledge.</li> <li>Your signature</li> <li>Date</li> <li>Your occupation</li> <li>Spouse's signature. If a joint return, both must sign.</li> <li>Date</li> <li>Spouse's occupation</li> <li>Print/type preparer's name</li> <li>Preparer's signature</li> <li>Date</li> <li>Check Ling if PTIN self-employed</li> <li>Firm's name F</li> <li>Firm's name F</li> <li>Firm's name F</li> <li>Firm's EIN F</li> <li>Firm's EIN F</li> <li>Firm's EIN F</li> <li>Firm's EIN F</li> <li>Firm's name F</li></ul>	See			3		
Form 8888.       47       Amount of line 45 you want applied to your 2011 estimated tax.       47       146,113         Amount you owe       48       Amount you owe. 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         Third party designee       Do you want to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete the following.       I         Sign here       Designee's name       Phone name       Personal identification number (PIN)       I       I         Joint return? See page 13.       Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge.       Vour signature       Date       Your occupation       Daytime phone number         Your signature       Date       Your occupation       Daytime phone number       Daytime phone number         Paid       Print/type preparer's name       Preparer's signature       Date       Check ▶ if self-employed       PTIN self-employed         Firm's name ▶       Einm's name ▶       Firm's name ▶       Firm's EIN ▶	46b, 46c,					
Amount you owe       48       Amount you owe. 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         Third party designee       Do you want to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete the following.       Image: see instruction in the following.         Sign here       Do you want to allow another person to discuss this return and accompanying schedules and statements, and to the best of my knowled and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (oth than the taxpayer) is based on all information of which the preparer has any knowledge.         Your signature       Date       Your occupation       Daytime phone number         Spouse's signature. If a joint return, both must sign.       Date       Spouse's occupation       Date         Paid       Print/type preparer's name       Preparer's signature       Date       Check ▶ □ if self-employed         Firm's name ▶       Eim's name ▶       Firm's EIN ▶		47	Amount of line 45 you want applied to your			
Amount       see instructions.       ▲ 48       3,019,149         you owe       49       Estimated tax penalty (see instructions).       49       660,558         Third party       Do you want to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete the following.       Integration         designee       Do you want to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete the following.       Integration         Sign       Designee's       Phone       Personal identification       number (PIN)       Integration         Sign       Under penalties of perjury. I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowled and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.         Your signature       Date       Your occupation       Daytime phone number         Spouse's signature. If a joint return, both must sign.       Date       Spouse's occupation       Date         Paid       Print/type preparer's name       Preparer's signature       Date       Check ▶ if self-employed         Firm's name ▶       Eifmide and ▶       Firm's EIN ▶       Firm's EIN ▶			<b>2011 estimated tax.</b> 47 146,113			
you owe       see instructions.       ▲ 48       3,019,149         49       Estimated tax penalty (see instructions).       49       660,558         Third party       Do you want to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete the following.       I         designee       Do you want to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete the following.       I         Sign       Designee's name       Phone number (PIN)       IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	Amount	48	Amount you owe. Subtract line 44 from line 37. For details on how to pay	y,		
49       Estimated tax penalty (see instructions).       49       660,558         Third party designee       Do you want to allow another person to discuss this return with the IRS (see instructions)?       Yes. Complete the following.       Image: Complete the following.			see instructions.	•	48 3,019,149	
designee       Designee's name       Phone no.       Personal identification number (PIN)       Image: Comparison of the personal identification number (PIN)         Sign here       Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowled 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?       Your signature       Date       Your occupation       Daytime phone number         Spouse's signature. If a joint return, both must sign.       Date       Spouse's occupation       Date       Print/type preparer's name         Print/type preparer's name       Preparer's signature       Date       Check ▶ □ if       PTIN         self-employed       Firm's name ▶       Firm's EIN ▶       Firm's EIN ▶	you owe	49	Estimated tax penalty (see instructions). 49 660,558			
designee       Designee's name       Phone no.       Personal identification number (PIN)       Image: Constraint of the personal identification number (PIN)         Sign here       Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowled and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.       Your occupation       Daytime phone number         Vour signature       Date       Your occupation       Daytime phone number       Daytime phone number         Spouse's signature. If a joint return, both must sign.       Date       Spouse's occupation       Paide         Print/type preparer's name       Preparer's signature       Date       Check ▶ □ if       PTIN         self-employed       Firm's name ▶       Firm's signature       Firm's EIN ▶       Firm's EIN ▶	Third party		Do you want to allow another person to discuss this return with the IRS (see instructions)? $\Box$ Y	es. Corr	plete the followin	g. 🗌 No
name       no.       number (PIN)       Image: Constraint of the period of the peri			Designee's Phone Perso	onal ident	ification	
Sign       and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (oth 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.       Print/type preparer's name         Print/type preparer's name       Preparer's signature         Date       Check ▶ □ if self-employed         Firm's name ▶       Firm's EIN ▶	designee				►	
here Joint return? See page 13. Keep a copy for your records.       than the taxpayer) is based on all information of which the preparer has any knowledge.       Date       Your occupation       Daytime phone number         Spouse's signature. If a joint return, both must sign. for your records.       Date       Your occupation       Date       Date       Print/type preparer's name       Preparer's signature       Date       Check ▶ □ if self-employed       PTIN         Preparer       Firm's name ▶       Firm's EIN ▶       Firm's EIN ▶	Sian					
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, both must sign. records.     Date     Spouse's occupation     Date     Spouse's occupation       Paid preparer     Print/type preparer's name     Preparer's signature     Date     Date     Check ▶ □ if self-employed     PTIN       Ise only     Firm's name ▶     Firm's name ▶     Firm's EIN ▶				e lax yea	. Declaration of pre	parer (other
See page 13.     Keep a copy for your records.     Spouse's signature. If a joint return, both must sign.     Date     Spouse's occupation       Paid     Print/type preparer's name     Preparer's signature     Date     Check ▶ □ if self-employed       Prim's name ▶     Firm's name ▶     Firm's EIN ▶		× .	Your signature Date Your occupation		Daytime phone nun	nber
for your records.     Print/type preparer's name     Preparer's signature     Date     Check ▶□ if self-employed     PTIN       preparer     21,750,784     Firm's name ▶     Firm's self-employed     Firm's tell ▶						
Paid     Print/type preparer's name     Preparer's signature     Date     Check ▶ □ if     PTIN       preparer     21,750,784     Firm's name ▶     Firm's name ▶     Firm's EIN ▶	for your		Spouse's signature. If a joint return, <b>both</b> must sign. Date Spouse's occupation			
Praid     Check ▶ ⊥ if       preparer     21,750,784       Firm's name ▶     Firm's EIN ▶			Print/type preparer's name Preparer's signature Date	Charl		
preparer use only Firm's name ► Firm's EIN ►						
USE ONLY Firm's address ► Phone no.		·				
	use only	Ī	Firm's address ►	Phone	no.	

Form **1040A** (2010)

27

28	2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)						
Form 1040A (	2010	AMOUNTS OF SELECTED LINES FILED (IN THOUS/	ANDS OF DOL	LARS)		F	Page <b>2</b>
Tax, credits,		Enter the amount from line 21 (adjusted gross incor	me).		22		
and	23		lind ) Total	boxes			
		if: <b>Spouse</b> was born before January 2, 1946, BI	, j				
payments	1	If you are married filing separately and your spouse itemizes					
	-	deductions, see page 30 and check here		► 23b	Boxes	s Checked= 3,9	997
	24	Enter your <b>standard deduction</b> (see instructions).	Tot Std Ded			Add. Std. Ded= 8,7	
	25	Subtract line 24 from line 22. If line 24 is more than			25	792,102,265	
	26	<b>Exemptions.</b> Multiply \$3,650 by the number on line			26	321,687,861	
	27	Subtract line 26 from line 25. If line 26 is more than		ter -0		021,007,001	
		This is your <b>taxable income.</b>			▶ 27	539,746,013	
	28	Tax, including any alternative minimum tax (see ins	tructions).		28	71,718,309	
	29	Credit for child and dependent care expenses. Attach Form 24		993,787		11,110,000	
	30	Credit for the elderly or the disabled. Attach		,			
		Schedule R.	30	9,771			
	31	Education credits from Form 8863, line 23.	31	3,822,588			
	32	Retirement savings contributions credit. Attach Form 88		531,554			
	33	Child tax credit (see instructions).	33	8,446,125			
	34	Add lines 29 through 33. These are your total cred	its.	-, -, -	34	13,803,825	5
	35	Subtract line 34 from line 28. If line 34 is more than		ter -0	35	57,918,779	
	36	Advance earned income credit payments from Form	n(s) W-2, b	ox 9.	36	55,721	
	37	Add lines 35 and 36. This is your total tax.	.,		▶ 37	57,974,500	
	38	Federal income tax withheld from Forms W-2 and 10	099. 38	89,927,919			
	39	2010 estimated tax payments and amount applied					
If you have		from 2009 return.	39	1,171,912			
a qualifying	40	Making work pay credit. Attach Schedule M.	40	15,535,199			
child, attach Schedule	41	Earned income credit (EIC).	41a	35,010,366			
EIC.	I	Nontaxable combat pay election. 41b 264,330					
	42	Additional child tax credit. Attach Form 8812.	42	16,018,801	Excess FICA	withheld= 3,395	5
	43	American opportunity credit from Form 8863, line 1		4,236,404	Extension F		
	44	Add lines 38, 39, 40, 41a, 42, and 43. These are you		yments.	▶ 44	161,967,650	
Refund	45	If line 44 is more than line 37, subtract line 37 from	line 44.				
neruna		This is the amount you <b>overpaid.</b>			45	-107,142,70	
Direct	46a	Amount of line 45 you want <b>refunded to you.</b> If Form 888	8 is attache	d, check here	► <u>46a</u>	107,013,56	5
deposit? See		Routing ► c Type:	Checking	Savings			
instructions			5	g-			
and fill in 46b, 46c,	•	Account					
and 46d or Form 8888.	47	number					
10111 0000.	47	Amount of line 45 you want applied to your 2011 estimated tax.	47	129,142			
	48	Amount you owe. Subtract line 44 from line 37. Fo					
Amount	40	see instructions.	i uetalis ui	Thow to pay	, ► 48	3,179,452	
you owe	49	Estimated tax penalty (see instructions).	49	29,894	▶ 40	0,170,402	
		o you want to allow another person to discuss this return with the l		·	e Complet	o the following	No
Third party							
designee		esignee's Phone no.		Person numbe	al identificat r (PIN)	ion	
Sign	ι	nder penalties of perjury, I declare that I have examined this return and acco		edules and statem	ents, and to		
-		nd belief, they are true, correct, and accurately list all amounts and sources an the taxpayer) is based on all information of which the preparer has any kr		ceived during the	tax year. De	claration of prepare	er (other
here			Your occupatio	n	Day	time phone number	r
Joint return? See page 13.							
Keep a copy		pouse's signature. If a joint return, <b>both</b> must sign. Date	Spouse's occu	pation			
for your records.							
Paid	F	rint/type preparer's name Preparer's signature		Date	Check ►	if PTIN	
					self-employ		
preparer	F	rm's name ►			Firm's EIN	► <sup>'</sup>	
use only	F	rm's address ► Phone no.					

### 2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Department of the Treasury—Internal Revenue Service

Form <b>1040EZ</b>			ome Tax Return for Si nt Filers With No Depe	•	-	2010			OMB No. 15	545-0074
	P	You	r first name and initial	Last nar				Your	social securi	ty number
Name, Address, and SSN	R I N T	lfa	oint return, spouse's first name and i		Forms Filed	= 18,010,	081	Spou	se's social se	ecurity number
See separate instructions.	C L E		ne address (number and street). If you				Apt. no.		i Aake sure th above are c	
Presidential Election Campaign (see page 9)	A R L Y	City	, town or post office, state, and ZIP c Single = 17,053,148 Check here if you, or your spo	J	oint = 956,933	3		) chan	ge your tax 10,129 Y	below will not or refund. = ** 70,000 Spouse
Income		1	Wages, salaries, and tips. This			-				
Attach			Attach your Form(s) W-2.					1	17,466,	564
Form(s) W-2 here.		2	Taxable interest. If the total is	over \$1,500,		-	interest = 0 0EZ.	2	2,079,7	25
Enclose, but do not attach, any payment.		3	Unemployment compensation	and Alaska P			e or Loss = 127,133 (see page 11).	3	1,817,6	90
	)	4	Add lines 1, 2, and 3. This is y	-	-			4	18,010,0	081
You may be entitled to a larger deduction if you file Form 1040A or 1040. See <i>Before</i>		5	If someone can claim you (or y the applicable box(es) below a You Spouse If no one can claim you (or you	nd enter the a You boxes ch	mount from the the second s	ne workshee )55,141	et on back. Total Exem	ptions =	= 13,641,20	06
<i>You Begin</i> on page 4.			\$18,700 if married filing join	tly. See back	for explanatio	n.		5	18,006,0	)77
)	/	6	Subtract line 5 from line 4. If It This is your <b>taxable income</b> .	ine 5 is larger	than line 4, e	nter -0	►	6	12,066,9	20
Dovmonto		7	Federal income tax withheld fr	om Form(s)	W-2 and 1099.			7	16,820,8	
Payments, Credits,		8	Making work pay credit (see w	orksheet on l	back).			8	11,771,5	61
and Tax		9a	Earned income credit (EIC)	(see page 13)	).			9a	1,961,1	63
		b	Nontaxable combat pay election	n.		9b ´	1,001	F	4868 payment =	
		10 11	Add lines 7, 8, and 9a. These a <b>Tax.</b> Use the amount on <b>line 6</b> through 35 of the instructions.	above to find	d your tax in th	ne tax table	on pages 27	10	17,315,3	
Refund		12a	If line 10 is larger than line 11, If Form 8888 is attached, check		11 from line	10. This is y	our <b>refund.</b>	12a	15,896,7	
Have it directly deposited! See page 18 and fill in 12b, 12c,		. b	Routing number			<b>c</b> Type:	Checking S	avings		
and 12d or Form 8888.	►	. d	Account number							
Amount You Owe		13	If line 11 is larger than line 10, the <b>amount you owe.</b> For detail				•	13	1,600,6	79
Third Party	D	ο γοι	want to allow another person to	discuss this	return with the	e IRS (see pa	age 20)? 🗌 <b>Yes.</b>	Comple	te the follow	ving. 🗌 No
Designee	na	esigne ime	•		Phone no.		Personal id number (PI	N)	•	
Sign Here	ac	curat	penalties of perjury, I declare that I help lists all amounts and sources of in formation of which the preparer has a	ncome I receive	ed during the tax	to the best of year. Declar	of my knowledge and ation of preparer (othe	belief, it r than the	is true, correc e taxpayer) is	t, and based
Joint return? See page 6.	Y	our sig	gnature		Date	Your occupa	ation	D	aytime phone	number
Keep a copy for your records.	S	pouse	's signature. If a joint return, <b>both</b> mu	st sign.	Date	Spouse's or	cupation			
Paid Preparer			6,354,358	Preparer's sign	ature		Date		employed	PTIN
Use Only	Firm's		· · · · · · · · · · · · · · · · · · ·						's EIN ►	
			ress 🕨					Phor	ne no.	4057
For Disclosure, F	Privacy	y Act.	and Paperwork Reduction Act No.	otice, see page	36.	Cat	. No. 11329W		Form <b>10</b>	40EZ (2010

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) Department of the Treasury—Internal Revenue Service

30

Form <b>1040EZ</b>			ome Tax Retu It Filers With				010			OMB No. 1	545-0074	
	ГР	_	first name and initial	-	Last nar				Yours	social secur	ity numbe	ər
Name,	R				Total	Forms Filed	= 18,010,081					
Address,	I N	lf a jo	oint return, spouse's fir	st name and	initial Last nar	ne			Spous	se's social s	ecurity nu	umber
and SSN	Т											
See separate instructions.	C L E	Hom	e address (number and	l street). If yo	ou have a P.O. bo	ox, see instructio	ns.	Apt. no.		lake sure tl above are		)
	A	City,	town or post office, sta	ate, and ZIP	code. If you have	e a foreign addre	ss, see instruction	s.	Ohaal			
Presidential Election Campaign	R L Y		Single = 17,0	)53,148	J	oint = 956,933				king a box ge your tax		
(see page 9)			Check here if you,	· ·	-		-		Yo	u	Ѕроі	use
Income		1	Wages, salaries, an	-	s should be sho	own in box 1 c	f your Form(s)	W-2.		045.050	047	
Attach			Attach your Form(	s) W-2.					1	315,656	6,217	
Form(s) W-2 here.		2	Taxable interest. If	the total is	over \$1,500,		x exempt inter Form 1040EZ.		2	290,2	77	
Enclose, but do		3	Unemployment con	nnensation	and Alaska P		er Net Income or Lo	· ·	3	12,903	821	
not attach, any payment.			Chemployment col	npensation	and Thaska I	ermanent Full	a dividendis (see	puge 11).	-	,000		
	<b>`</b>	4	Add lines 1, 2, and						4	329,316	6,005	
You may be entitled to a larger		5	If someone can cla	•	• •		•					
deduction if you			the applicable box(									
file Form 1040A or 1040. See <i>Before</i>			You		You boxes ch			Total Exemp	tions =	13,641,2	06	
You Begin on			If no one can claim					ingle;	_			
page 4.			\$18,700 if married						5	100,759	,336	
)	/	6	Subtract line 5 from		line 5 is larger	than line 4, er	nter -0	•	(	400 500	001	
		-	This is your <b>taxab</b>			V 2 and 1000		-	6	192,502		
Payments,		$\frac{7}{8}$	Federal income tax						7 8	34,018,3		
Credits,		<u> </u>	Making work pay of <b>Earned income cr</b>						8 9a	<u>4,698,0</u> 517,44		
and Tax			Nontaxable comba		<u> </u>		Эв 610			-868 payment =		,
		$\frac{10}{10}$	Add lines 7, 8, and	~ ·					10	39,259,	1	
		$\frac{10}{11}$	Tax. Use the amou						10	39,239,	233	
			through 35 of the in			-	-	-	11	26,430,	214	
Refund		12a	If line 10 is larger									
Have it directly			If Form 8888 is att			]			12a	13,504,	931	
deposited! See page 18 and fill in 12b, 12c,	►	b	Routing number				<b>c</b> Type:	Checking Sav	vings			
and 12d or Form 8888.		d	Account number									
Amount You Owe		13	If line 11 is larger t the <b>amount you ov</b>					►	13	675,91	12	
Third Party	C	Do you	want to allow anoth	er person t	o discuss this	return with the	IRS (see page 2	20)? 🗌 Yes. C	Complet	te the follow	wing. 🗌	No
Designee		Designee ame	's►			Phone no.		Personal iden number (PIN)		▶		
Sign			enalties of perjury, I de									
Here Joint return? See	0	n all inf 'our sig	ormation of which the	oreparer has	any knowledge.	Date	Your occupation			ytime phone		
page 6. Keep a copy for	s	pouse'	s signature. If a joint re	turn, <b>both</b> m	ust sign.	Date	Spouse's occupa	tion				
your records.	/											
Paid Preparer	Print/	/Туре р	preparer's name		Preparer's sign	ature		Date	Chec self-e	k 🗌 if employed	PTIN	
-	Firm'	's name							Firm's	s EIN ►		
Use Only	Firm'	's addre	ess 🕨						Phon	e no.		
<b>n n i i</b>					×	26	<u> </u>	1122011		- 4/	140EZ	(004.0)

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 36.

NUMBER OF RETURNS FILED FOR SELECTED LINES Itemized Deductions

OMB	No.	1545-0074
	140.	1040 0014

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(Form 1040)				2010				
Department of the Treasury Internal Revenue Service (99)						Attachment Sequence No. <b>07</b>		
Name(s) shown on	Form	Total Schedules Filed = 47,275,945			Yo	ur social security number		
Medical		<b>Caution.</b> Do not include expenses reimbursed or paid by others.						
and	1	Medical and dental expenses (see instructions)	1	10,431,416				
Dental	2	Enter amount from Form 1040, line 38 2						
Expenses		Multiply line 2 by 7.5% (.075)	3	10,430,419				
Expenses	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0			4	10,431,416		
Taxes You	5	State and local (check only one box):				Income Tax= 33,473,437		
Paid		a Income taxes, or	5	44,868,999	_	Gen. Sales Tax=11,395,56		
	-	b General sales taxes J	_	40.000.004				
	_	Real estate taxes (see instructions)	6	40,982,684	-			
	7	New motor vehicle taxes from line 11 of the worksheet on						
		back (for certain vehicles purchased in 2009). Skip this line if	_	200 717				
	•	you checked box 5b	7	308,717	-			
	8	Other taxes. List type and amount Personal Property Tax = 17,191,317	8	E 240 622				
	٩	Add lines 5 through 8	0	5,249,633	9	46,315,562		
Interest			10	36,436,224	9	40,010,002		
You Paid			10	00,100,221	-			
rouraiu	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions						
Note.		and show that person's name, identifying no., and address						
Your mortgage								
interest			11	1,192,359				
deduction may be limited (see	12	Points not reported to you on Form 1098. See instructions for						
instructions).			12	2,916,508				
	13	Mortgage insurance premiums (see instructions)	13	4,197,222				
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	1,523,334				
	15	Add lines 10 through 14			15	37,481,356		
Gifts to	16	Gifts by cash or check. If you made any gift of \$250 or more,						
Charity		see instructions	16	35,027,193				
lf you made a	17	Other than by cash or check. If any gift of \$250 or more, see						
gift and got a			17	22,485,278	-			
benefit for it, see instructions.		, i ,	18	629,920		00 4 40 4 70		
	19	Add lines 16 through 18 . Capital Gains Deduction L	.imit	ation = $27,162$ .	19	38,143,170		
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.) .			20	104,659		
Job Expenses			•		20	104,039		
and Certain	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required.						
Miscellaneous			21	14,631,980				
Deductions	22	`	22	22,458,969				
		Other expenses—investment, safe deposit box, etc. List type		22,100,000				
		and amount ►						
			23	7,812,696				
	24		24	28,759,810				
	25	Enter amount from Form 1040, line 38 25						
	26			28,758,265				
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter	-0-		27	11,558,003		
Other	28	Other—from list in instructions. List type and amount ►						
Miscellaneous		Gambling Loss Deduction = 889,144 Other than Gambling						
Deductions		Property Income, Casualty, & Theft Deduction =			28	1,401,929		
Total	29	Add the amounts in the far right column for lines 4 through 28. A				46 644 500		
Itemized	•	on Form 1040, line 40			29	46,644,509		
Deductions	30	If you elect to itemize deductions even though they are less the						
		deduction, check here	•					

For Paperwork Reduction Act Notice, see Form 1040 instructions.

SCHEDULE A

## 2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Itemi	zed De	ductio	ne

SCHEDULE	Α	Itemized Deductions				OMB No. 1545-0074
(Form 1040) Department of the T Internal Revenue Se			edu	ıle A (Form 1040).		2010 Attachment Sequence No. 07
Name(s) shown on		,			You	ur social security number
		Total Schedules Filed = 47,275,945				
Medical		Caution. Do not include expenses reimbursed or paid by others.				
and	1		1	128,122,538		
Dental	2	Enter amount from Form 1040, line 38				
Expenses			3	42,785,975		05 000 504
		Subtract line 3 from line 1. If line 3 is more than line 1, enter -0	•		4	85,336,564
Taxes You	5	State and local (check only one box):	_	000 007 507		Income Tax=246,234,424
Paid		a       Income taxes, or	5	262,697,597		Gen Sales Tax=16,463,173
	6		6	172,201,075		
	7	New motor vehicle taxes from line 11 of the worksheet on				
	•	back (for certain vehicles purchased in 2009). Skip this line if				
			7	416,726		
	8	Other taxes. List type and amount				
			8	2,975,418		
	9	Add lines 5 through 8	•		9	445,096,983
Interest	10	Home mortgage interest and points reported to you on Form 1098	10	387,244,132		
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid				
		to the person from whom you bought the home, see instructions				
Note. Your mortgage		and show that person's name, identifying no., and address ►				
interest				6,713,746		
deduction may	10		11	0,713,740		
be limited (see instructions).	12	Points not reported to you on Form 1098. See instructions for special rules	12	1,525,892		
motraotionoj.	13		13	5,609,800		
			14	13,619,217		
		Add lines 10 through 14			15	414,712,788
Gifts to		Gifts by cash or check. If you made any gift of \$250 or more,				
Charity		see instructions	16	134,800,994		
lf you made a	17	Other than by cash or check. If any gift of \$250 or more, see				
gift and got a			17	44,321,908		
benefit for it, see instructions.			18	31,045,639		470.005.004
Casualty and	19	Add lines 16 through 18	•		19	170,235,681
Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.) .			20	2,233,970
Job Expenses		Unreimbursed employee expenses—job travel, union dues,		· · · · · · ·	20	2,200,010
and Certain	21	job education, etc. Attach Form 2106 or 2106-EZ if required.				
Miscellaneous			21	72,143,485		
Deductions	22	Tax preparation fees	22	6,857,307		
	23	Other expenses-investment, safe deposit box, etc. List type				
		and amount				
			23	33,824,083		
		······································	24	112,824,875		
	25	Enter amount from Form 1040, line 38 25		70 509 400		
	26 27	Multiply line 25 by 2% (.02)	2 <b>6</b>		07	78,924,750
Other	27	Other—from list in instructions. List type and amount ►	0-		27	10,024,100
Miscellaneous	20	Gambling Loss Deduction = 16,101,281 Other than Gambling De	edu	iction = 3,148,695		
Deductions		Property Income, Casualty & Theft Deduction = 1,198,3			28	20,448,296
Total	29	Add the amounts in the far right column for lines 4 through 28. A		enter this amount		
Itemized		on Form 1040, line 40			29	1,216,667,246
Deductions	30	If you elect to itemize deductions even though they are less that				
		deduction, check here		🕨 🔲		

For Paperwork Reduction Act Notice, see Form 1040 instructions.

2010 E	STIMATED DATA LINE COUNTS - (ALL F	FIGURES ARE ESTIMATES BASED ON SAM	PLES) 3
SCHEDULE B	Interest and O	FILED FOR SELECTED LINES	OMB No. 1545-0074
(Form 1040A or 1040)		fundry Dividends	2010
Department of the Treasury Internal Revenue Service (99)	► Attach to Form 1040A or 1040.	See instructions on back.	Attachment Sequence No. <b>08</b>

Name(s) shown on r	eturn	Total Schedules Filed = 19,454,803	Your	social security numb	ber
Part I Interest (See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.) Note. If you received a Form	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see 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	1	Amount	
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.	2 3 4	The component parts of line 2 are as follows:         F1040 = 16,641,541       F1040A = 1,567,733         Add the amounts on line 1          Excludable interest on series EE and I U.S. savings bonds issued after 1989.         Attach Form 8815          Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a	2 3	18,209,274 16,204	
Part II	Note. 5	If line 4 is over \$1,500, you must complete Part III.		Amount	
Ordinary Dividends (See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)			5		
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	6	The component parts of line 6 are as follows: F1040 = 13,012,593 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form	-		
on that form.	Note.	1040, line 9a	6	13,716,242	
Part III Foreign Accounts and Trusts	foreigr	nust complete this part if you (a) had over \$1,500 of taxable interest or ordinary divide account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign At any time during 2010, did you have an interest in or a signature or other authority account in a foreign country, such as a bank account, securities account, or other fina See instructions on back for exceptions and filing requirements for Form TD F 90-22.1	gn trus over a ancial	st. Yes	No

**b** If "Yes," enter the name of the foreign country ► During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a instructions on 8 foreign trust? If "Yes," you may have to file Form 3520. See instructions on back Yes = 45.585

(See

back.)

33

34 20	10 ES	TIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON	SAM	PLES)		
SCHEDULE B		AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) Interest and Ordinary Dividends		OMB No.	1545-00	074
(Form 1040A or 1 Department of the Tree Internal Revenue Servi	asury	► Attach to Form 1040A or 1040. ► See instructions on back.		20 Attachme Sequence	10 nt No. 0	8
Name(s) shown on re	eturn	Total Schedules Filed = 19,454,803	Your	social securi	ty num	ber
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:	-	Amo	ount	
(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)		F1040 = 17,769,855 F1040A = 1,684,948	1			
<b>Note.</b> If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's		The component parts of line 2 are as follows: F1040 = 126,369,624 F1040A = 5,275,893	-			
name as the payer and enter		Add the amounts on line 1	2	131,645,	517	—
the total interest shown on that form.	3 4	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	27,590	)	
Part II	Note. 5	If line 4 is over \$1,500, you must complete Part III. List name of payer ▶		Amo	ount	
Ordinary Dividends (See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)	-		5			
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.	6	The component parts of line 6 are as follows:           F1040 =176,848,626         F1040A = 2,100,991           Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a         ►	6	178,949,	617	
		If line 6 is over \$1,500, you must complete Part III.				
	foreign 7a	ust complete this part if you (a) had over \$1,500 of taxable interest or ordinary divided account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign At any time during 2010, did you have an interest in or a signature or other authority of account in a foreign country, such as a bank account, securities account, or other final See instructions on back for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country ▶ During 2010, did you receive a distribution from, or were you the grantor of, or t foreign trust? If "Yes," you may have to file Form 3520. See instructions on back	gn trus over a ncial :	financial account?	Yes	No

Schedule B (Form 1040A or 1040) 2010

#### NUMBER OF RETURNS FILED FOR SELECTED LINES SCHEDULE C

SOUL	DOLL	S
Form	1040)	

### **Profit or Loss From Business** (Sole Proprietorship)

						ally must file Form 1065 or 1065-B. Instructions for Schedule C (Forn		Attachment Sequence No. <b>09</b>
	of proprietor		,,					ecurity number (SSN)
	Total Schedule	s Filed	= 25,438,357	Includ	les 4,5	23,710 Schedule C-EZ's		
Α	Principal business or profession	on, inclu	iding product or serv	ice (se	e instru	uctions)	B Enter	code from pages C-9, 10, & 11
								▶ 23,005,467
С	Business name. If no separate	e busine	ess name, leave blank	<b>(</b> .			D Emplo	byer ID number (EIN), if any    3,427,269
E	Business address (including s	uite or					:	
-	City, town or post office, state							
F		Cash		(3)		Other (specify) ►		
G	0 II =					2010? If "No," see instructions for lin		
H						Boxes C		
Part								
1	Gross receipts or sales. Caut	i <b>on.</b> See	e instructions and che	eck the	e box if	:		
	• This income was reported t on that form was checked, or	o you c	n Form W-2 and the	"Statu	utory ei	mployee" box 80,234		
	<ul> <li>You are a member of a q income not subject to self-em</li> </ul>		•	-	-		1	21,826,786
2	Returns and allowances						2	663,972
3	Subtract line 2 from line 1 .						3	21,829,357
4		•	•				4	4,193,203
5							5	21,842,863
6	, 3		0			efund (see instructions)	6	1,040,732
7						<u> </u>	7	22,049,265
Part	Advertising	8	5,616,214		18	nome <b>only</b> on line 30.	18	7,153,058
8 9	-	•	0,010,214		19	Pension and profit-sharing plans	10	115,376
9	Car and truck expenses (see instructions).	9	11,353,921		20	Rent or lease (see instructions):	19	110,070
10	Commissions and fees	10	987,139		a	Vehicles, machinery, and equipment	20a	1,724,239
11	Contract labor (see instructions)	11	2,043,631		b	Other business property	20b	3,039,448
12	Depletion	12	78,947		21	Repairs and maintenance	21	4,416,708
13	Depreciation and section 179				22	Supplies (not included in Part III) .	22	9,090,771
15	expense deduction (not				23	Taxes and licenses	23	6,090,807
	included in Part III) (see				24	Travel, meals, and entertainment:		
	instructions).	13	6,157,276		a	Travel	24a	4,201,832
14	Employee benefit programs				b	Deductible meals and		
	(other than on line 19) .	14	291,524		_	entertainment (see instructions) .	24b	6.111.276
15	Insurance (other than health)	15	5,534,158		25	Utilities	25	8,604,241
16	Interest:				26	Wages (less employment credits).	26	1,082,790
a	Mortgage (paid to banks, etc.)	16a	529,214		27	Other expenses (from line 48 on		11 000 005
b	Other	16b	1,492,344		-	page 2)	27	11,923,325
17	Legal and professional	17	7,116,059					
28	services	I I			l lines s	3 through 27 ►	28	19,555,505
20 29							29	22,754,095
30	Expenses for business use of						30	3,395,954
31	Net profit or (loss). Subtract							
	• If a profit, enter on both For			le SE,	line 2,	or on Form 1040NR, line 13		
	(if you checked the box on line					·	31	22,505,698
	• If a loss, you <b>must</b> go to lir	ne 32.		non	deduc	tible loss (+)/suspended loss carr	vover (	-) 148,969
32	If you have a loss, check the b	box that	describes your inves	stment	in this			
	• If you checked 32a, enter t Form 1040NR, line 13 (if you					Schedule SE, line Z, or on	32a 🛛	es Checked = 5,400,809
	trusts, enter on Form 1041, li	ne 3.					32b _	Some investment is not at risk.
	<ul> <li>If you checked 32b, you mu</li> </ul>	<b>ist</b> atta	ch Form 6198. Your l	loss m	ay be l	imited.		

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

OMB No. 1545-0074

2010

36	2010 ESTIMATED	DATA	A LINE COUNTS - (	ALL FIGU	JRES ARE ES	TIMATES BASEI	D ON S	SAMPLES)	
	AMC 1040)	UNTS			om Busine		S)	OMB No. 15	545-0074
			rships, joint ventures n 1040, 1040NR, or 10					Attachment	
Name o	f proprietor						Social s	security number (S	3N)
	Total Schedule	es Fileo	d = 25,438,357 li	ncludes 4,	523,710 Sched	ule C-EZ's			
Α	Principal business or professi	on, incl	uding product or servio	ce (see inst	ructions)		B Enter	r code from pages C	-9, 10, & 11
С	Business name. If no separat	e busine	ess name, leave blank.				D Empl	loyer ID number (E	N), if any
E	Business address (including s City, town or post office, stat								
F		Casl		(3)	Other (specify)				
G	Did you "materially participat	e" in the	e operation of this busi	ness during	2010? If "No," se	ee instructions for li	mit on lo	osses 🗌 Yes	
H Part	If you started or acquired this <b>Income</b>	busine	ss during 2010, check	here					<u>,                                     </u>
1	Gross receipts or sales. Caut	ion. Se	e instructions and che	ck the box	f:				
	This income was reported					)			
	on that form was checked, or								
	• You are a member of a c						1	1,171,960,18	3
0	income not subject to self-en Returns and allowances.					)		3,643,479	
2 3							2	1,168,316,70	4
4	Cost of goods sold (from line							359,513,673	
5	Gross profit. Subtract line 4		• ·					808,803,031	
6	Other income, including fede							18,989,655	
7	Gross income. Add lines 5 a						7	827,792,686	5
Part	Expenses. Enter ex	pense	es for business us	e of your	home <b>only</b> on	line 30.			
8	Advertising	8	13,259,977	18	Office expense		18	11,644,811	
9	Car and truck expenses (see			19		ofit-sharing plans .	19	1,041,804	
	instructions)	9	73,210,279	20	× ×	see instructions):		0.007.000	
10	Commissions and fees .	10	12,285,326	a		nery, and equipment		8,087,203	
11	Contract labor (see instructions)	11	34,349,278 912,974	b		s property		33,076,577	
12	Depletion	12	912,974	21 22		aintenance ncluded in Part III) .		14,832,133 29,841,411	
13	Depreciation and section 179			22		nses		17,807,295	
	expense deduction (not included in Part III) (see			24		and entertainment:	20	17,007,233	
	instructions).	13	35.041.382	a			24a	11,758,222	
14	Employee benefit programs			b	Deductible mea	als and			
	(other than on line 19).	14	3,026,454			(see instructions) .	24b	7.982.053	
15	Insurance (other than health)	15	16,262,474	25	Utilities		25	24,374,040	
16	Interest:			26	Wages (less en	nployment credits) .	26	73,953,373	
а	Mortgage (paid to banks, etc.)	16a	4,890,163	27	Other expense	es (from line 48 on			
b	Other	16b	6,201,657		page 2)		27	103,444,828	\$
17	Legal and professional services	17	10,125,489						
28	Total expenses before expen	nses for	business use of home	e. Add lines	8 through 27 .		28	551,240,805	;
29	Tentative profit or (loss). Sub	ract line	e 28 from line 7..				29	276,551,880	
30	Expenses for business use of	your h	ome. Attach Form 882	9			30	10,391,137	
31	Net profit or (loss). Subtrac	t line 30	) from line 29.						
	• If a profit, enter on both For							007.007.70	
	(if you checked the box on line		instructions). Estates a	nd trusts, e	nter on Form 1041	1, line 3.	31	267,265,585	
	• If a loss, you <b>must</b> go to li					ispended loss car	rvover (	(-) 1,104,841	
32	If you have a loss, check the								
	• If you checked 32a, enter			•			32a	All investment	is at rick
	Form 1040NR, line 13 (if you		ed the box on line 1, s	ee the line	31 instructions).	Estates and	32a 32b		
	<ul> <li>trusts, enter on Form 1041, li</li> <li>If you checked 32b, you m</li> </ul>		ich Form 6198. Your lo	oss mav be	limited.	J		at risk.	

For Paperwork Reduction Act Notice, see your tax return instructions.
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Schedule C (Form 1040) 2010

Schedu	ıle C (Form 1040) 2010			I	Page <b>2</b>
Part	Cost of Goods Sold (see instructions)				
33	Method(s) used to value closing inventory: <b>a</b> Cost <b>b</b> Lower of cost or market <b>c</b>	] Oth	er (attach explanat	ion)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing invento If "Yes," attach explanation	ry?	Yes		No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	1,338,885		
36	Purchases less cost of items withdrawn for personal use	36	2,374,884		
37	Cost of labor. Do not include any amounts paid to yourself	37	603,727		
38	Materials and supplies	38	1,759,642		
39	Other costs	39	888,197		
40	Add lines 35 through 39	40			
41	Inventory at end of year	41	1,372,636		
42	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42			
Part	Information on Your Vehicle. Complete this part only if you are claiming car or and are not required to file Form 4562 for this business. See the instructions for 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:		
а	Business b Commuting (see instructions) c 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
Par	V Other Expenses. List below business expenses not included on lines 8–26 or lines	ne 30			
48	Total other expenses. Enter here and on page 1, line 27	48			

37

Part	III Cost of Goods Sold (see instructions)			
33	Method(s) used to value closing inventory: <b>a</b> Cost <b>b</b> Lower of cost or market <b>c</b>	] Oth	er (attach explanatio	n)
24			or (attaon oxplanatio	,,,,
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventor If "Yes," attach explanation		. 🗌 Yes	🗌 No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	39,208,745	
36	Purchases less cost of items withdrawn for personal use	36	238,197,654	
37	Cost of labor. Do not include any amounts paid to yourself	37	26,824,369	
38	Materials and supplies	38	42,582,462	
39	Other costs	39	52,209,646	
40	Add lines 35 through 39	40		
41	Inventory at end of year	41	39,509,204	
40	Coat of goods could Subtract line 41 from line 40. Enter the year it have and an acces 1 line 4	40		
42 Port	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42		
Part				
	and are not required to file Form 4562 for this business. See the instructions for I	ine 1	3 to find out if yo	ou 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 you vehicle during 2010, enter the number of miles you used you vehicle during 2010, enter the number of miles you vehicle during 2010, enter the number of miles you vehicle during 2010, enter the number of miles you vehicle during 2010, enter the number of miles you vehicle during 2010, enter the	rehicle	for:	
а	Business b Commuting (see instructions) c C	ther		
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	If "Yes," is the evidence written?         Other Expenses. List below business expenses not included on lines 8–26 or lines	1e.30	🗋	
I are			•	
19	Total other expenses. Enter here and on page 1, line 97	48		
48	Total other expenses. Enter here and on page 1, line 27	- +0		

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED	ON SAMPLES) 39
NUMBER OF RETURNS FILED FOR SELECTED LINES           SCHEDULE C-EZ         Net Profit From Business	OMB No. 1545-0074
(Form 1040) (Sole Proprietorship)	2010
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.	Attachment Sequence No. <b>09A</b>
Name of proprietor State	Social security number (SSN)
Part I General Information	
You May Use Schedule C-EZ Instead of Schedule C Only If You:	loyees during the year. ired to file <b>Form 4562</b> , a and Amortization, for s. See the instructions for line 13, to find out if you act expenses for business nome. prior year unallowed vity losses from this
	B Enter business code (see page 2) ▶           D Enter your EIN (see page 2) 
Part II Figure Your Net Profit	
<ul> <li>Gross receipts. Caution. See the instructions for Schedule C, line 1, and check the box if: <ul> <li>This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or</li> <li>You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax.</li> </ul></li></ul>	
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 bor 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 trust enter on Form 1041, line 3	ne s,
Part III Information on Your Vehicle. Complete this part only if you are claiming car or true	uck expenses on line 2.

4	When did you pla	ice your vehicle in se	rvice for busines	s purposes? (mon	nth, 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:

а	Business b	Commuting (see page 2)	c	Other	
6	Was your vehicle available for perso	onal use during off-duty hours? .			🗌 Yes 🗌 No
7	Do you (or your spouse) have anoth	er vehicle available for personal use	e?		🗌 Yes 🗌 No
8a	Do you have evidence to support yo	our deduction?			🗌 Yes 🗌 No
b	If "Yes," is the evidence written? .				🗌 Yes 🗌 No
For Pa	perwork Reduction Act Notice, see you	r tax return instructions.	Cat. No. 14374D	Scheo	dule C-EZ (Form 1040) 2010

40	2010 ESTIM	ATED DATA LINE COUNTS - (ALL FIG AMOUNTS OF SELECTED LINES FIL				PLES)	
		Net Profit Fro	m Business	_,,	ļ	OMB No.	1545-0074
- Departm	n 1040) nent of the Treasury Revenue Service (99)	(Sole Propri ► Partnerships, joint ventures, etc., gen ► Attach to Form 1040, 1040NR, or 10	erally must file Form 1065 or 106			20 Attachme	<b>10</b> ent e No. <b>09A</b>
	f proprietor	· · ·			ial secur	ity number (	
	Total S	chedules Filed = 4,523,710 Data is tab	ulated with the Schedule C's				
Part	General Info	rmation					
Sch Inste Sche	May Use edule C-EZ ead of edule C y If You:	<ul> <li>Had business expenses of \$5,000 or less.</li> <li>Use the cash method of accounting.</li> <li>Did not have an inventory at any time during the year.</li> <li>Did not have a net loss from your business.</li> <li>Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.</li> </ul>	And You: • Are not Depreci this bus Schedu must file • Do not use of y • Do not	require ation a iness. S le C, lir e. deduct our hor nave pr activity	d to file nd Amor See the i ne 13, to expense me. ior year	ng the year Form 4562 tization, for nstructions find out if y es for busine unallowed from this	s for /ou
<b>A</b> F	Principal business or pro	fession, including product or service		В	Enter b	usiness code	e (see page 2)
CE	Business name. If no sep	parate business name, leave blank.		D	Enter	your EIN (s	see page 2)
E E	Business address (incluc	ling suite or room no.). Address not required if	same as on page 1 of your tax retur	 m.			
_	·	<b>č</b> ,	10 7				
(	City, town or post office,	state, and ZIP code					
Part	II Figure Your	Not Profit					
Part	I I Igure I our						
1	• This income was rep on that form was chec	of a qualified joint venture reporting only re	employee" box		1		
2	Total expenses (see	e page 2). If more than \$5,000, you <b>must</b>	use Schedule C		2		
3	Form 1040, line 12 box on line 1, do n	line 2 from line 1. If less than zero, you , and <b>Schedule SE, line 2,</b> or on <b>Form</b> ot report the amount from line 3 on Sch , line 3	<b>1040NR, line 13.</b> (If you checke edule SE, line 2.) Estates and t	ed the trusts,			
Part		on Your Vehicle. Complete this part	only if you are claiming car o	or truc	k expe	nses on l	line 2.
4	When did you place	your vehicle in service for business purpo	oses? (month, day, year) ►			··	
5	Of the total number	of miles you drove your vehicle during 20	10, enter the number of miles ye	ou use	d your	vehicle for	:
а	Business	<b>b</b> Commuting (see page 2	)cC	)ther _			
6	Was your vehicle av	ailable for personal use during off-duty ho	ours?	• •		🗌 Yes	🗌 No
7	Do you (or your spo	use) have another vehicle available for per	rsonal use?	• •	· ·	🗌 Yes	🗌 No
8a	Do you have eviden	ce to support your deduction?				🗌 Yes	🗌 No
b		nce written?				🗌 Yes	No
For Pa	perwork Reduction Ac	t Notice, see your tax return instructions.	Cat. No. 14374D		Schedu	le C-EZ (For	rm 1040) 2010

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

### SCHEDULE D (Form 1040)

Part I

### NUMBER OF RETURNS FILED FOR SELECTED LINES **Capital Gains and Losses**

OMB No. 1545-0074

41

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

▶ 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.



Your social security number

Total Schedules Filed = 20,974,812

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

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	<b>(c)</b> Date s (Mo., day,		(d) Sales price (see page D-7 of the instructions)		(e) Cost or other bas (see page D-7 of the instructions)	sis	<b>(f) Gain or (loss)</b> Subtract (e) from (d	
1										
2	Enter your short-term totals, if any, line 2			2					8,575,262	
3	Total short-term sales price amou 2 in column (d)			3	8,953,823					
4	Short-term gain from Form 6252 and	l short-term g	ain or (lo:	ss) fr	rom Forms 4684, 6	678	1, and 8824 .	4	663,892	
5									1,150,615	
6	Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet on page D-7 of the instructions							6	( 3,714,527	)
7	Net short-term capital gain or (los	s). Combine l	ines 1 th	roug	h 6 in column (f)		<u></u> .	7	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.)			(i) Gaill Of (iO		)			
8									
9	9 Enter your long-term totals, if any, from Schedule D-1, line 9							12,115,749	
10	Total long-term sales price amount9 in column (d).			12,844,690					
11	Gain from Form 4797, Part I; long-t (loss) from Forms 4684, 6781, and 88	-			-	-	11	2,120,569	
12	Net long-term gain or (loss) from Schedule(s) K-1	-					12	1,931,680	
13	Capital gain distributions. See page I	D-2 of the inst	tructions .				13	5,411,425	
14	Long-term capital loss carryover. E Carryover Worksheet on page D-7 of		14	( 8,269,543	)				
15	Net long-term capital gain or (loss on the back .	,		0	, ·	,	15	17,880,047	

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

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

### SCHEDULE D (Form 1040)

# **Capital Gains and Losses**

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.



Your social security number

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

Total Schedules Filed = 20,974,812 Total Sales Rep

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

	<b>(a)</b> Description of property (Example: 100 sh. XYZ Co.)	<b>(b)</b> Date acquired (Mo., day, yr.)	(c) Dates (Mo., day		(d) Sales price (see page D-7 of the instructions)		(e) Cost or other bas (see page D-7 of the instructions)	sis	(f) Gain or (loss) Subtract (e) from (d)
1									
	Enter your short-term totals, if an			2					7,347,589
	Total short-term sales price amo 2 in column (d)			3	2,725,821,338				
4	Short-term gain from Form 6252 ar	nd short-term g	ain or (lo	ss) f	rom Forms 4684,	678	31, and 8824 .	4	4,444,224
									17,794,051
	Short-term capital loss carryover. Carryover Worksheet on page D-							6	( 240,378,369
7	Net short-term capital gain or (lo	ss). Combine I	ines 1 th	roug	h 6 in column (f)			7	-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.)			old yr.)	(d) Sales price (see page D-7 of the instructions)	(see page D-7 of		sis	<b>(f) Gain or (loss)</b> Subtract (e) from (d)
8									
				1					
9	Enter your long-term totals, if any, in line 9			9					116,002,941
10	Total long-term sales price amoun 9 in column (d).			10	1,378,532,806				
11	Gain from Form 4797, Part I; long-t (loss) from Forms 4684, 6781, and 88							11	118,074,286
12	Net long-term gain or (loss) from Schedule(s) K-1	-	-					12	107,205,137
	Capital gain distributions. See page D							13	5,668,861
14	14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet on page D-7 of the instructions								( 406,537,024 )
15	15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back .							15	-59,585,771

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

Schedule D (Form 1040) 2010

Par	t III	Summary				
16	Comb	ine lines 7 and 15 and enter the result	16	20,	159,535	
		e 16 is a <b>gain</b> , enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. In go to line 17 below.				
	<ul> <li>If lin</li> </ul>	e 16 is a <b>loss</b> , skip lines 17 through 20 below. Then go to line 21. Also be sure to complete 22.				
		e 16 is <b>zero</b> , skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form DNR, line 14. Then go to line 22.				
17		es 15 and 16 <b>both</b> gains? e <b>s.</b> Go to line 18.				
	🗌 No	<b>b.</b> Skip lines 18 through 21, and go to line 22.				
18		the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> on page D-8 of the ctions	18	7	9,222	
19		the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> on page	19	4	35,026	
20	Are lin	es 18 and 19 <b>both</b> zero or blank?				
	Qu	<b>s.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>ialified Dividends and Capital Gain Tax Worksheet</b> in the Instructions for Form 1040, line 44 in the Instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.				
	Sc	<b>b.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>hedule D Tax Worksheet</b> on page D-10 of the instructions. <b>Do not</b> complete lines 21 and 22 low.				
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:				
		loss on line 16 or )00), or if married filing separately, (\$1,500)	21	(		)
	Note.	When figuring which amount is smaller, treat both amounts as positive numbers.				
22	Do yo	u have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?				
	<b>Qı</b> (or	<b>es.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Jalified Dividends and Capital Gain Tax Worksheet</b> in the Instructions for Form 1040, line 44 in the Instructions for Form 1040NR, line 42).				

Schedule D (Form 1040) 2010

Schedule D (Form 1040) 2010

Pa	t III Summary			
16	Combine lines 7 and 15 and enter the result	16	-270,378,277	
	• 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.			
	• If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.			
	• 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.			
17	Are lines 15 and 16 <b>both</b> gains?          Yes. Go to line 18.			
	<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	18	2,713,368	
			2,710,000	
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	19	9,272,449	
20	Are lines 18 and 19 <b>both</b> zero or blank?			
	Yes. 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.			
	No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not 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:			
	<ul> <li>The loss on line 16 or</li> <li>(\$3,000), or if married filing separately, (\$1,500)</li> </ul>	21	(	)
	Note. 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?			
	<ul> <li>Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42).</li> <li>No. Complete the rest of Form 1040 or Form 1040NR.</li> </ul>			

Schedule D (Form 1040) 2010

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

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

Interna	Revenue Service (99) Attach to Form 10		1040NR, or Form 1					•		,	Sec		No. <b>1</b>	3
Name(	s) shown on return	То	tal Schedules File	= h	18 158 6	374			Your	SOCI	al secu	irity ni	umber	
Par	t Income or Loss From Rent						are ii	n the business of re	entino	a per	sonal	orope	rtv. us	e
	Schedule C or C-EZ (see page			-		-			-				-	
1	List the type and address of eac	h re	ental real estate	prop	erty:			rental real estate					Yes	No
Α	Number of RENTALS = 9,295,303 Tota	RENTALS = 9,295,303 Total # of Rental Properties = 15,628,560 listed on line 1, did you or y use it during the tax year fo purposes for more than the										Α	Yes=	203,033
В	Number of ROYALTIES = 1,571,927	To	tal # of Royalties = 2	2,375	5,545	• 14	days		•			в		
С								value?			İ			
							pag	e E-4)				С		
Inco	ne:				Pro	operties		•				Tota		
•						В	1	С			dd colu			
3	Rents received	3	RENT		POV	ALTY			-	3		20,52 51,69		<u> </u>
4 Expe	Royalties received	4			- NOT				-	4	1,73	51,08		<u> </u>
5	Advertising	5												
6	Auto and travel (see page E-5)	6							-					
7	Cleaning and maintenance	7												
8	Commissions.	8								1				
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	5,3	19,88	3	
13	Other interest	13	639,340											
14		14							_					
15		15	7,727,826						_	-				
16 17		16 17							-	-				
18	Utilities	17							-					
10									+					
		18								1				
										1				
19	Add lines 5 through 18	19	9,309,797		1,02	9,397				19	<u> </u>			
20	Depreciation expense or					o / =								
04		20 21	7.803.547		596	.045			_	20				<u> </u>
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													
		22	10,000,670		1.73	7.521								
23	Deductible rental real estate loss.		nonded	uctib	ole renta	lloss		1,500,187						
	<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</b>		suspend	led I	oss carr	vover		707.665						
	<b>8582.</b> Real estate professionals <b>must</b> complete line 43 on page 2 .	23	( 5,221,168		(			(						
24	<b>Income.</b> Add positive amounts sl		·	not i	<u>.</u> nclude :	any losse	/ s	\ \	/	24	6.34	44,72	20	
25	Losses. Add royalty losses from lin					•		ter total losses he	ere	25		03,69		)
26	Total rental real estate and royalt													<u> </u>
	Parts II, III, IV, and line 40 on page 2													
	Form 1040NR, line 18. Otherwise, ir									26	10,3	76,3	90	

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

OULE E	Supplemental Income and Loss	OMB No. 1545-0074
	AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)	
2010 E	STIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAM	PLES)

SCHE	DULE I	
(Form	1040)	

## Supplemental Income and Loss

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

201	0
Attachment	
Sequence No	13

Your social security number

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

Par	Income or Loss From Rent Schedule C or C-EZ (see page												e
1	List the type and address of eac	h re	ntal real estate p	oro		each	rental real estate p	rop	erty			Yes	No
Α					use	it du	line 1, did you or yo ring the tax year for a for more than the g	pe	rsor	nal	Α		
в					• 12	4 day		-			в		
С	rental value? (See page E-4)									i can	с		
Incor	no.				Properties						Total	S	
IIICOI	ne.		Α		В		С		(A	dd colu	imns A	, B, and	d C.)
3	Rents received	3	RENT			_				273,9			
4 <u>Expo</u>	Royalties received	4			ROYALTY				4	25,3	17,81	4	
Exper 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												
11	Management fees	11											
12	Mortgage interest paid to banks, etc. (see page E-5)	12							12	70.5	00,96	\$1	
13	Other interest.	13	7,783,004							10,0	00,00	/1	
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												
		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 Form 6198	22	-3,675,480		18.591.964								
23	Deductible rental real estate loss.		nondodi	uoti	hio rontal loss		22,340,007						
	Caution. Your rental real estate loss				ble rental loss								
	on line 22 may be limited. See page		suspend	ed	loss carrvover		9.828.166						
	E-6 to find out if you must file <b>Form</b>												
	<b>8582.</b> Real estate professionals <b>must</b> complete line 43 on page 2 .	23	( 52,544,087		(		(	)					
24	<b>Income.</b> Add positive amounts sl	<u> </u>		ot	include any loss	es .		,	24	92,4	28,18	86	
25	Losses. Add royalty losses from lin				-		nter total losses here	е	25	( 64,9	99,86	62	)
26	Total rental real estate and royalt	y inc	come or (loss). Co	omb	oine lines 24 and 2	25. Er	ter the result here.	lf					
	Parts II, III, IV, and line 40 on page 2							or		27.4	20.20	)E	
	Form 1040NR, line 18. Otherwise, ir	ncluc	le this amount in th	ne t	otal on line 41 on	page	2		26	27,4	28,32	:5	

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

Page **2** 

Schedule	Е	(Form	1040)	2010
	_	· · · · · · · · · · · · · · · · · · ·	,	

Attachment Sequence No. 13

Nama(a) abour atha aide 

Name(s	) shown on re	eturn. Do not enter nam	e and socia	al secu	urity number if	show	n on oth	ier side.						Υοι	ır so	cial secur	ity numbe	er
		RS compares amo	-															
Part		come or Loss Fr			-		-				-	•					ivity for v	vhich
27		u reporting any los																
		ved loss from a p rship expenses? If												imbı	urse	ed ∐ ¥ 9,661,1	<b>′es</b>	] No
28	partite	•		Neie	u 165, 56	e pa		(b) Ente	P for	1	c) Chec	k if		( <b>d)</b> Er		yer	(e) Cl	
20		(8	a) Name					partners for S corp		р	foreigr artners			identi nur	ficat mbei			nount is at risk
<b>A</b>			Numb	er of	f PARTNER	SH	IPS	5,667	,994							8,949	,569	<u> </u>
B C			N	umb	or of S COE			4 649	975			13.2	71			263	3,871	
D											/ 1			200				
		Passive Income	and Los	ss						No	npass	ive I	ncom	e an	d L	oss	'	
		ssive loss allowed form 8582 if required)			sive income <b>hedule K–1</b>			Nonpassi <sup>,</sup> n <b>Schedu</b>					n 179 ex rom <b>For</b>				passive in <b>Schedule</b>	
•	,		-			_			-				RSHIF		52 		VERSHI	
A B		33,889			3,197	+		NERSF 607,248				375,		0			6,985	
C		CORPS		-	RPS	+		CORPS			:	S-CO					ORPS	
D		13,940		562,			1,	520,660				989,	483				1,180	
29a	Totals	4.074.505		2.074	4.117		0.0	020.040				1 2 2 0	407			4,32	7,396	
b 30	Totals Add colu	1,374,595 Imns (g) and (j) of I	ine 29a				۷,۶	939,048				1,339	,407		30	5 75	4,917	
31		imns (g) and (j) of i imns (f), (h), and (i)						· · ·						-	31		4,460	
32	Total pa	artnership and S	corpora	tion	income o	or (le	oss). (	Combine	lines	30	and	31. E	Enter t	he				
David		re and include in t						<u></u>				• •			32	8,01	0,483	
Part	III Inc	ome or Loss Fr	om Esta	ates	and Irus	sts										(b) Er	nployer	
33					<b>(a)</b> Nam	e											ion numbe	ər
Α																		
В		Passive	Incomo	and					-		NL			Inco		andla		
	(c) Pa	assive deduction or loss		anu		acciv	e income			(a)	Deducti	-		Income and Loss (f) Other income from				
		tach Form 8582 if req					dule K-				m Sche			Schedule K–1				
Α																		
B	<del></del>				20	4 50										252.6	10	
34a b	Totals Totals	55,142			302	4,58	64		-		40,551			-		353,6	10	
35		imns (d) and (f) of 1	line 34a .											3	5	600	),250	
36		imns (c) and (e) of												3	6(	90	,387	
37		tate and trust in		(los	<b>ss).</b> Combin	ne lir	nes 35	and 36	6. Ente	er th	ne resi	ult he	ere and					
Part		n the total on line 4 come or Loss Fr		IIEs	tate Mort		 ne Inv	 estme	t Co	ndı	 uits (F	RFM	 Cs)—	3 Res			3,731 <b>der</b>	
38					identification	T i	c) Excess	s inclusior	from	1	•		e (net los				ome from	
		(a) Name	(4) =		nber			les Q, line page E-8)					Q, line 1				s Q, line 3	lb
	Combine		(a) arab ( <b>F</b>				a in al lin	*	-		8,4					17	921	
39 Part		e columns (d) and ( mmary	(e) only. E	Inter	the result h	iere	and in	iciuae ir	i ine t	otal	on ine	341 k	Jeiow	3	9	17,	,831	
40		rental income or (	loss) fron	n Fo	<b>rm 4835</b> . A	lso,	compl	ete line	42 be	low				4	0	542	2,061	
41		e or (loss). Combine line										040NR,	line 18 ►	• 4	1	16,50	)3,383	
42		liation of farming																
	•	and fishing income n 1065), box 14, co	•															
		and Schedule K-1 (							42		754,3	70						
43		ation for real esta																
	profession	nal (see page E-2),	enter the	net	income or (	(loss)	) you re	eported										
	•	on Form 1040 or Fo ou materially partici							43		400,6	52						
	III WINCH Y	ou materially partici	Jaieu uliu		- passive act	ivity	1035 1 01	<del>.</del>	-10		.55,0	<u> </u>	I					

Schedule E (Form 1040) 2010

Name(s	) shown on I	return. Do not enter name	and social sec	curity number i	if sho	own on ot	her side.			•		Your	social secur	ity number	
		RS compares amou	-												
Part		come or Loss Fro y amount is not at risk		-		-				• •				ivity for whic	ch
27	-	ou reporting any loss wed loss from a pa												′es □ N	No
		ership expenses? If y										nbui	seu 🗆 -		
28					<u> </u>		(b) Enter	P for		c) Check if	(c	I) Emp		(e) Checl	
	(a) Name partnership; S foreign for S corporation partnership											lentific numb		any amour not at ris	
B															
D															
		Passive Income	and Loss						No	npassive	Income	and	Loss		
		assive loss allowed Form 8582 if required)		ssive income chedule K–1			Nonpassiv m <b>Schedul</b> e			(i) Section deduction f				passive incon Schedule K–1	
Α		NERSHIPS	PARTNER			PAR	TNERSH	IPS		PARTNE		S		VERSHIPS	\$
В		108,315		34,203			,092,331			5,732				61,667	_
C		CORPS	-				-CORPS			S-CC 20,95		_		ORPS	
 29a	4, Totals	760,358		24,206 58,409		66	6,755,167			20,95	5,209			57,120 18,787	+
23a b	Totals	28,868,674	30.00	50.405		16	0,847,498	8		26,68	7.675		012,0	10,101	_
30	Add col	umns (g) and (j) of li	ne 29a									. 3	<b>0</b> 610,8	77,196	
31	Add col	umns (f), (h), and (i)	of line 29b									. 3	<b>1</b> ( 216,4	03,847	)
32	<b>32</b> Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below														
Part	lli ine	come or Loss Fro	om Estates	s and Tru	sts										
33				<b>(a)</b> Nai	me									nployer ion number	
<u>A</u>															
В		Passive I	ncome and	Loss				<u> </u>		Nonpa	ssive li	ncon	ne and Lo	SS	
		assive deduction or loss a ttach <b>Form 8582</b> if requ	allowed	(d)		ive incom				Deduction or I m Schedule F	OSS	(f) Other income from Schedule K-1			
Α															
В															
34a	Totals			12,	054	,998							11,151,	292	
b	Totals	1,049,632							2,4	464,349			00.00	00.000	_
35 36		umns (d) and (f) of li umns (c) and (e) of li			•	• •	• • •	• •	·		• •	35 36	/	06,290 3,980	+-,
37		state and trust inc		 ss) Combi	ine	 lines 34	 5 and 36	 Ente	r th	· · · ·	· ·	50	( 5,51	3,300	
		in the total on line 4	-	· · · ·								37	19,69	92,310	
Part	IV In	come or Loss Fro	om Real E	state Mor	tga	age Inv	vestmen	nt Co	ndı	uits (REM	ICs)—I	Resi	dual Hole		
38		<b>(a)</b> Name		r identificatio mber	n	Sched	s inclusion <b>ules Q,</b> line e page E-8)		( <b>d)</b> T froi	Faxable incom m <b>Schedules</b>	e (net loss <b>Q,</b> line 1b	5)		ome from <b>s Q,</b> line 3b	
							*			3,107					$\perp$
39		e columns (d) and (e	e) only. Ente	r the result	her	re and i	nclude in	the to	otal	on line 41	below	39	-1,	486	
Part		Immary	and) from Er	400E			lata lina i	10 hal				40	1 11	1,989	-
40 41		n rental income or (le ne or (loss). Combine lines				•					 line 18 ▶	40 41		34,486	
42		iliation of farming							, 0					.,	_
		and fishing income													
	K-1 (For	m 1065), box 14, coo	de B; Sched	ule K-1 (Foi	rm 1	1120S),	box 17,								
	code U;	and Schedule K-1 (F	Form 1041),	line 14, coc	le F	(see pa	ige E-8)	42	8	7,704,671					
43		liation for real estat													
	•	nal (see page E-2), e e on Form 1040 or For			•		•								

Attachment Sequence No. 13

Page **2** 

-3,512,951

in which you materially participated under the passive activity loss rules . . 43

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

2010 E	STIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAM	(PLES) 49
	NUMBER OF RETURNS FILED FOR SELECTED LINES	
SCHEDULE EIC	Earned Income Credit	OMB No. 1545-0074
(Form 1040A or 1040)	Qualifying Child Information	2010
Department of the Treasury Internal Revenue Service (99)	Complete and attach to Form 1040A or 1040 EIC only if you have a qualifying child.	Attachment Sequence No. <b>43</b>

Name(s) shown on return

### Total Schedules Filed = 20,720,294

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.

Your social security number



• 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.

				Child 3			
First name	Last name	First name	Last name	First name	Last name		
	20,719,296		10,718,552		3,384,399		
If born after 19 younger than yo	91 <b>and</b> the child was ou (or your spouse, if	If born after 19 younger than y	991 <b>and</b> the child was you (or your spouse, if	If born after 19 younger than y	399 991 and the child was ou (or your spouse, ij skip lines 4a and 4b;		
<b>Yes.</b> 1,430,518	No.	<b>Yes.</b> 550,190	No.	Yes.	No.		
<b>Yes.</b> <i>Continue.</i> 523.060	<b>No.</b> The child is not a qualifying child.	Continue. 178,928	<b>No.</b> The child is not a qualifying child.	<b>Yes.</b> <i>Continue.</i> 52,880	<b>No.</b> The child is not a qualifying child.		
20,720,294		10,720,661		3,388,332			
20,718,291		10,717,698		3,385,371			
months.		months.		months.	months more than 12		
	Year 20.72 If born after 19 younger than you filing jointly), s go to line 5. Yes. 1,430,518 Yes. Continue. 523.060 20,720,294 20,718,291 Do not enter	20,719,296 Year 20,720,294 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. Yes. No. 1,430,518 Yes. No. Continue. The child is not a qualifying child. 20,720,294 20,718,291 Contenter more than 12 months Do not enter more than 12 months.	20,719,296         Year 20,720,294       Year 10,7         If born after 1991 and the child was younger than you (or your spouse, if journ after 19 sounger than you (or your spouse, if jiling jointly), sigo to line 5.       Yes.         Yes.       No.       Yes.         1,430,518      tinue.       550,190         Yes.       No.       Yes.         20,720,294       10,720,661         20,720,294       10,720,661         20,720,294       10,717,698         Do not enter more than 12 months.       Do not enter more than 12 months.	20,719,296       10,718,552         Year 20,720,294       Year 10,719,549         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.         Yes.       No.       Yes.       No.         1,430,518       continue.       Yes.       No.         20,720,294       10,720,661       No.       Continue.         20,720,294       10,717,698       No.         20,720,294       10,717,698       Do not enter more than 12 months.       Do not enter more than 12 months	20,719,296       10,718,552         Year 20,720,294       Year 10,719,549       Year 3,384         If born after 1991 and the child was younger than you (or your spouse, if you you (or you you you (or your spouse, if you you (or you (or you		

50 2010 2	STIMATED DATA LINE COUNTS - (ALL FIGURES ARE		ATES BASED ON	SAIVI	PLES)
	AMOUNTS OF SELECTED LINES FILED (IN THO	DUSAND	S OF DOLLARS)		
SCHEDULE EIC	Earned Income Credit				OMB No. 1545-0074
(Form 1040A or 1040)		1040A		ł	
(	Qualifying Child Information	1040			2010
		1040			
Department of the Treasury	Complete and attach to Form 1040A only if you have a qualifyir	or 1040			Attachment
Internal Revenue Service (99)	only if you have a qualifyir	ng child.			Attachment Sequence No. <b>43</b>
Name(s) shown on return				Your s	social security number

<b>D</b> (		
Before	VOU	hoain
Dervie	you	NCYIII.
	-	<b>U</b>

- 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.

Q	ualifying Child Information	С	hild 1	C	child 2	Child 3			
1	<b>Child's name</b> 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	<b>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.								
3	Child's year of birth	vounger than y	991 <b>and</b> the child was ou (or your spouse, if skip lines 4a and 4b;	younger than	991 <b>and</b> the child was you (or your spouse, if skip lines 4a and 4b;	younger than y	991 <b>and</b> the child was you (or your spouse, if skip lines 4a and 4b;		
4	<b>a</b> Was the child under age 24 at the end of 2010, a student, and younger than you (or your spouse, if filing jointly)?	Go to line 5	No. Continue.	Go to line	No.5.Continue.	Go to line S	No. 5. Continue.		
I	<b>b</b> Was the child permanently and totally disabled during any part of 2010?	<b>Yes.</b> <i>Continue.</i>	<b>No.</b> The child is not a qualifying child.	Continue.	<b>No.</b> The child is not a qualifying child.	Continue.	<b>No.</b> The child is not a qualifying child.		
5	<b>Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)								
6	Number of months child lived with you in the United States during 2010								
	• 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."	Do not enter months.	months	Do not ente months.	months	Do not enter months.	months		
-			Cat	No. 13339M	Sch	nedule EIC (Form	n 1040A or 1040) 2010		

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

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

### SCHEDULE F ....

### NUMBER OF RETURNS FILED FOR SELECTED LINES **Profit or Loss From Farming**

OMB No. 1545-0074 00 1 0 ent e No. 14

(FORM 1040) Department of the Treasury ► Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B							65-B.		Attachment	-				
	evenue Service (99)		See Ins	structio	ons for	Scheo	dule F (	Form	n 104	0).			Sequence No.	14
ame of	proprietor										So	ocial sec	curity number (SSN)	
			Schedules		-									
Prin	cipal product. Describe in one or t	wo wor	ds your prin	cipal c	rop or a	activity	for the	curr	ent ta	ax year.	В		code from Part I	V ,
													1,872,408	
		(4)		- 1 0/	6 077		(a)	<b>A</b>		- 40.004		-	oyer ID number (EIN	l), if an
	ounting method: ou "materially participate" in the op		Cash				(2)			= 40,261			6 <b>0</b> ,956	
_					-									
Part	not include sales of livesto		•			•				•				.) D0
1	Sales of livestock and other items	you bo	ought for res	ale			[	1		298,601			Mat. Participatio	n 'Ye
2	Cost or other basis of livestock ar	nd othe	r items repo	rted or	n line 1		[	2		234,873			1,945,342	
3	Subtract line 2 from line 1											3	317,328	
4	Sales of livestock, produce, grains	s, and c	other produc	ts you	raised							4	**1,240,704	
5a	Cooperative distributions (Form(s) 1	099-PA	TR)	5a		12,30			5b	Taxable amo	ount	5b	**435,153	
6a	Agricultural program payments (se	ee instr	uctions)	6a	**64	47,240	6		6b	Taxable amo	ount	6b	**640,007	
7	Commodity Credit Corporation (C	CC) loa	ans (see inst	ruction	is):									
а	CCC loans reported under electio	n		· · ,			· · ˌ·	•	•			7a	**6,592	
b	CCC loans forfeited			7b	***	2,146			7c	Taxable amo	ount	7c	**883	
8	Crop insurance proceeds and fed	eral cro	p disaster p	aymen	•		í							
а	Amount received in 2010			8a	12	1,932			8b	Taxable amo	ount	8b	**115,152	
С	If election to defer to 2011 is attac	ched, cl	heck here 🕨	. [			<b>8d</b> A	mou	nt de	ferred from 20	09	8d		
9	Custom hire (machine work) incor	ne .						•	•			9	**193,718	
0	Other income, including federal and	l state g	asoline or fu	el tax c	redit or	refund	l (see in	struc	tions)			10	**612,306	
11	Gross income. Add amounts in	-				-	-							
	figure your income, enter the amo											11	1,695,574	
art					aa taxa	a ina			***					
	Do not include personal o		expenses	Such										-
12	Car and truck expenses (see		E70.00			25			•	ofit-sharing pl		25	2,657	
	instructions). Also attach Form 4562	12	573,32			26				ee instruction	s):			
13	Chemicals	13	519,48			а				inery, and				
4	Conservation expenses (see instructions)	14	37,78				• •			· · · · ·	•	26a		_
5	Custom hire (machine work) .	15	506,96	50		b				mals, etc.)		26b		
6	Depreciation and section 179					27	•			aintenance .		27	4 250 525	—
	expense deduction not claimed		4 544 0	40		28			•	nts	•	28 29	1,356,535	_
	elsewhere (see instructions) .	16	1,514,2	43		29	-			arehousing .	·		652,512	_
17	Employee benefit programs other	47	20.00	4		30						30	1 101 502	
	than on line 25	17	38,82			31						31	1,191,502	_
18	Feed	18	1,063,3			32						32	1,122,631	—
19	Fertilizers and lime	19	758,05	00		33		-		ding, and medi	line	33		
20	Freight and trucking	20	1 000 0	56		34		•		s (specify):		24-		
21 22	Gasoline, fuel, and oil	21 22	1,238,8			a b						34a		+
3	Insurance (other than health) Interest:	22	1,046,3	00		b						34b 34c		-
	Mortgage (paid to banks, etc.)	23a	381,07	74		c d						34C 34d		+
a b	Other	23a 23b	499,63									340 34e		-
р 24		230	<u> </u>			e f						34e 34f		
<u>24</u> 35	Labor hired (less employment credits) Total expenses. Add lines 12 thr	1 1			lativo o	-	truction					35	1,889,722	+
	Net farm profit or (loss). Subtrac	U U										35	1,003,122	_
36	,				•									
	<ul> <li>If a profit, enter the profit on be 1a; on Form 1040NR, line 19;</li> </ul>				and	sched	ule SE	ine			ſ	36	1,909,242	
	• If a loss, you <b>must</b> go to line 3		5111 1041,	Tota	al of all	unma	arked e	xne	nses	= 1,650,16	3 J		.,	

Nondeductible Loss (+) / Suspended Carrvover\_(-) = 16,132 37 If you have a loss, you must check the box that describes your investment in this activity and whether you Total boxes checked = 1,322,286 37a 🗌 All investment is at risk and received any applicable subsidy (see instructions). you did not receive a subsidy.

• If you checked 37a, enter the loss on both Form 1040, line 18, and Schedule SE, line 1a; on Form 1040NR, line 19; or on Form 1041, line 6.

• If you checked 37b, your loss may be limited. See instructions.

	0	r you rece	ived a subsidy.
		_ /_	

51

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11346H \*\*Denotes that the line item is the addition of both cash and accrual methods of accounting

Schedule F (Form 1040) 2010

**37b** Some investment is not at risk

2010 ESTIMATED DATA LINE COUNTS - (ALL FIC	GURES ARE ESTIMATES BASED ON SAMPLES)
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SCHEDULE F (Form 1040)

Department of the Treasury

52

### AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) **Profit or Loss From Farming**

Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
 See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074
2010
Attachment
Sequence No. 14

Name of proprietor Total Schedules Filed = 1,979,105							Social se	Social security number (SSN)						
								B Enter code from Part IV						
										Þ	▶			
											D Emp	loyer l	D number (E	IN), if any
C Acc	ounting method:	(1	) 🗌 Cash			(	(2)	Accr	rual					
E Did	you "materially participate" in the op				-								Yes [	No
Part														11.) Do
	not include sales of livesto	ock he	ld for draft,	, bree	ding, s	port, o	r dair	y pur	rposes. Report	these	sales o	n For	m 4797.	
1	Sales of livestock and other items	you b	ought for res	sale			•	1	28,232,542					
2	Cost or other basis of livestock an	d othe	er items repo	rted o	n line 1		• L	2	16,807,146					
3					· · ·		• •			· ·	3		,425,396	
4	Sales of livestock, produce, grains						· · ·	· · ,	· · · · · ·	• •	4		00,619,69	5
5a	Cooperative distributions (Form(s) 10			5a		083.17			5b Taxable ar				8,098,134	
6a -7	Agricultural program payments (se			6a		827,53	0		6b Taxable ar	nount	6b	(	6,721,525	
7	Commodity Credit Corporation (C CCC loans reported under election			ructio	ns):						70	*:	*793,163	
a b	CCC loans reported under election			 7b	**0	 95,965	· .	· ·	7c Taxable ar	· ·	7a 7c		*78,266	
8	Crop insurance proceeds and fede						tions):			noun			10,200	<u> </u>
a				8a		44,041	1		8b Taxable ar	nount	8b	**	2,641,320	
c	If election to defer to 2011 is attac							mou	nt deferred from 2		8d		1- 1	
9	Custom hire (machine work) incon										9	**4	4,623,578	
10	Other income, including federal and	state g	gasoline or fu	iel tax	credit or	refund	(see in	struct	tions)		10	**(	3,464,484	
11	Gross income. Add amounts in	the rig	ght column f	or line	es 3 thro	ough 10	). If yo	u use	e the accrual met	thod t	o 🗌			
	figure your income, enter the amo	unt fro	m Part III, lin	ne 51						. 🕨	11	14	0,977,888	
Part														
	Do not include personal or	' living	g expenses	such	as tax	es, insi	uranc	e, or	repairs on your	' hom	e.			
12	Car and truck expenses (see		4 700 0			25			nd profit-sharing		25		15,455	
	instructions). Also attach Form 4562	12	1,792,0			26			ase (see instructio	ons):				
13	Chemicals	13	5,749,1		_	а			nachinery, and					
14	Conservation expenses (see instructions)	14	165,84		_	Ι.			t		26a			
15	Custom hire (machine work) .	15	4,331,7	75		b			d, animals, etc.)		26b			
16	Depreciation and section 179					27 28			nd maintenance		27 28	q	,560,169	
	expense deduction not claimed elsewhere (see instructions) .	16	28,383,9	975		20			nd warehousing		20		,025,328	
17	Employee benefit programs other		20,000,	010	_	30		-			30		,020,020	<u> </u>
17	than on line 25	17	460,48	30		31					31	4	,433,323	
18	Feed	18	15,396,9			32					32		,125,606	
19	Fertilizers and lime	19	13,945,			33			breeding, and me		33			
20	Freight and trucking	20				34	Othe	r exp	enses (specify):					
21	Gasoline, fuel, and oil	21	7,370,8	888		a					34a			
22	Insurance (other than health)	22	4,840,4	25		b					34b			
23	Interest:					c					34c			
а	Mortgage (paid to banks, etc.)	23a	4,163,0		_	d					34d			
b	Other	23b	4,036,7			е					34e			
24	Labor hired (less employment credits)	24	6,055,8			f					34f	4.5	4 4 4 9 5 9 9	
35	Total expenses. Add lines 12 thr	0			<b>o</b> ,					•	35	15	4,446,593	
36	Net farm profit or (loss). Subtrac				•									
	• If a profit, enter the profit on bo					Schedu	Ile SE	, line	•	}	26	_1	1,732,278	
	<ul> <li>1a; on Form 1040NR, line 19;</li> <li>If a loss, you must go to line 37</li> </ul>		rorm 1041,	Tot	al of all	lunma	rked e	expe	nses 31,594,4	422 <b>J</b>	36	- 1	1,102,210	
37	If you have a loss, you must check	·	w that describ							yover	(-) 1	41,53	32	
37	received any applicable subsidy (see			ues yo	ur invest	mentin	uns ac	livity	and whether you	)	37a		l investment is	at risk and
	<ul> <li>If you checked 37a, enter the loss</li> </ul>		· ·	40. lin	e 18. a	nd Sch	nedule	SF. I	line 1a: on Form	}	0.4		u did not recei	
	1040NR, line 19; or on Form 104			, m	. <b></b> , a			<b>0</b> _, I		J	37b	□ Sc	ome investment	is not at risk

• If you checked 37b, your loss may be limited. See instructions.

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

Cat. No. 11346H

Schedule F (Form 1040) 2010

or you received a subsidy.

\*\*Denotes that the line item is the addition of both cash and accrual methods of accounting

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

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

#### 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
- Other animal production 112900

#### Forestry and Logging

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

Page 2

#### Schedule F (Form 1040) 2010

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

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

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
- Other animal production 112900

#### Forestry and Logging

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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

# **Standard Deduction for Certain Filers**

(Form	1040A or 1040)					201	0
	ent of the Treasury Revenue Service (99)	► Attach to Form 1040A or 1040.	See in:	structions on back.		Attachment Sequence No.	57
Name(s)	shown on return	Total Schedules Filed = 384,371		Your soc	ial secu	urity number	
CAUTION	in 2010 for certa	<b>Ily</b> if you are increasing your standard deduction by c ain vehicles purchased in 2009. <b>s Only:</b> It may be better for you to itemize your deductio					
1	Single or marries	nt shown below for your filing status. ied filing separately—\$5,700 ointly or Qualifying widow(er)—\$11,400 bold \$8,400	1				
2	Can you (or you on someone els	r spouse if filing jointly) be claimed as a dependent e's return? the amount from line 1 on line 4, skip line 3, and go					
3	Yes. Add \$No. Enter \$		3				
4 5	Multiply the num	er of line 1 or line 3			4	384,371 74,202	
6	Form 1040 filer	rs only, enter from your 2010 Form 4684, line 17, ral disaster after 2007 that occurred before 2010 (see	any	loss from a disaster	6	*	
7	purchase of any instructions)?	spouse if filing jointly) pay any state or local sales or r new motor vehicle(s) <b>after</b> February 16, 2009, and <b>b</b> nes 7 through 16, enter -0- on line 17, and go to line 1 1040, line 38, or Form 1040A, line 22, is less than \$135,000 married filing jointly), enter the amount of these taxes paid.	efore				
8		kip lines 7 through 16, enter -0- on line 17, and go to line 18 ase price ( <b>before taxes</b> ) of the new motor vehicle(s)	7	259,191	-		
9	Is the amount or No. Enter t Yes. Figu attributable	n line 8 more than \$49,500? the amount from line 7. re the <b>portion</b> of the tax from line 7 that is to the first \$49,500 of the purchase price of each vehicle and enter it here (see instructions)	9	259,191	-		
10 11	Enter the amour Form 1040 filers	nt from Form 1040, line 38, or Form 1040A, line 22 only, enter the total of any— n Form 2555, lines 45 and 50; Form 2555-EZ, line	10				
12 13 14	Add lines 10 and Enter \$125,000 Is the amount or <b>No.</b> Skip li	Icome from Puerto Rico	11 12 13	0 259,191 259,191	-		
15	<b>Yes.</b> Subtr Divide the amo decimal (rounde more, enter 1.00	act line 13 from line 12	14 15	0			
16 17 18	Subtract line 16	y line 15.................. from line 9....................................			17 18	259,191 384,371	

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

SCHEDULE L

Cat. No. 49875F

Schedule L (Form 1040A or 1040) 2010

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

OMB No. 1545-0074

56	2010 E	STIMATED DATA LINE COUNTS - (ALL FIGURES					AMPLES)	
SCHE	DULE L	AMOUNTS OF SELECTED LINES FILED (IN Standard Deduction for			JLLARS	)	OMB No. 1545-0	074
	1040A or 1040)	Standard Deduction for	CEN					
Departm	ent of the Treasury Revenue Service (99)	Attach to Form 1040A or 1040.	See in	structions on ba	ck.		Attachment Sequence No.	<b>)</b> 57
Name(s)	shown on return	Total Schedules Filed = 384,371			Your soci	al secu	rity number	
	File this former or						ataw wakiala tawa	
CAUTION	in 2010 for certa	<b>nly</b> if you are increasing your standard deduction by c ain vehicles purchased in 2009. <b>s Only:</b> It may be better for you to itemize your deduction						
1		t shown below for your filing status.						
		ed filing separately - \$5,700						
		ointly or Qualifying widow(er)—\$11,400	1					
-	Head of house							
2	Can you (or you on someone else	r spouse if filing jointly) be claimed as a dependent						
		the amount from line 1 on line 4, skip line 3, and go						
	to line 5.							
	Yes. Go to	line 3.						
3	Is your earned ir	ncome more than \$650 (see instructions)?						
		3300 to your earned income. Enter the total $\left. \right\}$	3					
_	No. Enter S							
4 5		er of line 1 or line 3 ................ nber on Form 1040, line 39a, or Form 1040A, line 23a	 bv¢	 1 100 (\$1 /00 if	 sinalo	4	3,407,177	<u> </u>
5		ehold). If blank, enter -0	,υγφ 			5	123,077	
6		s only, enter from your 2010 Form 4684, line 17	, any	loss from a di	saster	-	120,011	<u> </u>
	declared a feder	al disaster after 2007 that occurred before 2010 (see	instru	ctions)		6	*	
7	purchase of any instructions)?	spouse if filing jointly) pay any state or local sales or new motor vehicle(s) <b>after</b> February 16, 2009, and <b>b</b> nes 7 through 16, enter -0- on line 17, and go to line 1040, line 38, or Form 1040A, line 22, is less than \$135,000	efore					
		married filing jointly), enter the amount of these taxes paid.						
		kip lines 7 through 16, enter -0- on line 17, and go to line 18	7	329,670				
8		ase price ( <b>before taxes</b> ) of the new motor vehicle(s)						
	`	)	8	4,417,015				
9		n line 8 more than \$49,500?						
		he amount from line 7. re the <b>portion</b> of the tax from line 7 that is						
		to the first \$49,500 of the purchase price of each						
		vehicle and enter it here (see instructions)	9	328,905				
10	Enter the amour	nt from Form 1040, line 38, or Form 1040A, line 22	10					
11		only, enter the total of any—						
	<ul> <li>Amounts from 18; and Form 45</li> </ul>	Form 2555, lines 45 and 50; Form 2555-EZ, line						
		come from Puerto Rico	11	0				
12	Add lines 10 and		12	10,755,522				
13	Enter \$125,000	(\$250,000 if married filing jointly)	13	47,122,232				
14		n line 12 more than the amount on line 13?						
		nes 14 through 16, enter the amount from line 9 on d go to line 18.						
		act line 13 from line 12	14	0				
15	decimal (rounde	unt on line 14 by \$10,000. Enter the result as a ed to at least three places). If the result is 1.000 or						
16	more, enter 1.00		15 16	0				
16 17		y line 15................. from line 9...................		0		17	328,905	
18		, and 17. Enter the total here and on Form 1040, line			ne 24.	18	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

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED							MPLES)	57	
SCH	EDULE M						OMB No. 1545-007	74	
	n 1040A or 1040)	Making Work	Pay C	rear	L		୭ <b>ଲ 1 ଲ</b>		
Departm	nent of the Treasury Revenue Service (99)	► Attach to Form 1040A or 1040.			te instructions.		Attachment Sequence No. 1	66	
	shown on return		► 3ee :	separa		Your soci	al security number	00	
		Total Schedules Filed = 94,0	098,189				,		
	on your tax return.	work pay credit, you must include your social securi A social security number does not include an identifi							
	issues social securi	ty numbers.							
CAUTION	You cannot take the	e making work pay credit if you can be claimed as so	meone else	's depe	endent or if you are a	nonreside	ent alien.		
Impor	tant: Check the "No"	box on line 1a and see the instructions if:							
	• •	loss from a business,							
		taxable scholarship or fellowship grant not reported of							
	· · · -	ude pay for work performed while an inmate in a per							
		pension or annuity from a nonqualified deferred co	ompensatior	n plan	or a nongovernment	al			
	section 457 plan, o	r orm 2555 or 2555-EZ.							
	(e) fou are ming Fu	111 2000 01 2000-EZ.							
1a	Do you (and your s	pouse if filing jointly) have 2010 wages of more than	\$6 /51 (\$12	OU3 if	married filing iointly)	2			
iu		es 1a through 3. Enter \$400 (\$800 if married fili							
		r earned income (see instructions)		<b>1</b> a	21,828,798				
	,					_			
b		bat pay included on line 1a <b>1b</b>   195.72	27						
2	Multiply line 1a b	y 6.2% (.062)		2	21,828,798				
-				_					
3	Enter \$400 (\$800	if married filing jointly)		3	21,942,803				
4	Enter the smalle	r of line 2 or line 3 (unless you checked "Yes" of	on line 1a)			. 4	93.984.184	+	
5	Enter the amoun	t from Form 1040, line 38*, or Form 1040A, line	ə22	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?							
		e 8. Enter the amount from line 4 on line 9 belo	w.						
		t line 6 from line 5		7	4.905.849				
8	Multiply line 7 by	2% (.02)				. 8	4.903.528		
9	Subtract line 8 fr	om line 4. If zero or less, enter -0				. 9	93,939,142	-	
10	have received th but you receive benefits, or vete	spouse, if filing jointly) receive an economic re is payment in 2010 if you did not receive an e d social security benefits, supplemental se rans disability compensation or pension bene 2009 (see instructions).	economic r ecurity inc	ecove ome,	ry payment in 200 railroad retiremer	9 nt			
		- on line 10 and go to line 11.							
		e total of the payments you (and your spouse, er more than \$250 (\$500 if married filing jointly)					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
	*If you are filing Form 2555, 2555-FZ, or 4563 or you are excluding income from Puerto Rico, see instructions,	

93.920.099

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGUR	RES ARE ESTIMATES BASED ON SAMPLES
--	------------------------------------

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

SCHEDULE M (Form 1040A or 1040) Department of the Treasury Internal Revenue Service (99)		Making Work	OMB No. 1545-0074						
				2010 Attachment Sequence No. 166					
	) shown on return		•	Your social security number					
		Total Schedules Filed = 94,09	8,189						
CAUTION	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 th	ne making work pay credit if you can be claimed as som	eone else's dependent or if you are a	nonresident alien.					

Impor	ant: Check the "No" box on line 1a and see the instructions if:			
	(a) You have a net loss from a business,			
	<ul><li>(b) You received a taxable scholarship or fellowship grant not reported on a Form W-2,</li><li>(c) Your wages include pay for work performed while an inmate in a penal institution,</li></ul>			
	(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)?			
iu	<b>Yes.</b> Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.			
	<b>No.</b> Enter your earned income (see instructions)			
b	Nontaxable combat pay included on line 1a			
	(see instructions)			
•	Multiple line do hu 0.00/ (000)			
2	Multiply line 1a by 6.2% (.062)         .         .         .         2         31.553.612			
3	Enter \$400 (\$800 if married filing jointly)			
·				
4	Enter the <b>smaller</b> 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			
5				
6	Enter \$75,000 (\$150,000 if married filing jointly)			
7	Is the amount on line 5 more than the amount on line 6?			
1	■ No. Skip line 8. Enter the amount from line 4 on line 9 below.			
	<b>Yes.</b> Subtract line 6 from line 5			
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 <b>2010</b> ? 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).			
	<b>No.</b> 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	
44	Making work now gradit. Subtract line 10 from line 0. If zero at loss ontat. 0. Estat the result			
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.		49,004,040	_

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)	
NUMBER OF RETURNS FILED FOR SELECTED LINES	

Cradit	for	tha	Eldorh		tho	Disabled
UIGUIL	IUI	uie	LIUCITY	U	uie	DISADIEU

Schedule R	
(Form 1040A	
or 1040)	

Complete and attach to Form 1040A or 1040.

Department of the Treasury Internal Revenue Service (99) Name(s) shown on Form 1040A or 1040

Total Schedules Filed = 114,613

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

<ul> <li>You were age 65 or older</li> </ul>	or	<ul> <li>You were under age 65, you retired on permanent and total disability, and</li> </ul>
		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.

	ox for Your Filing Status and Age			
If your filing status is:	And by the end of 2010:	Check on	ly oi	ne box:
Single, Head of household, or	Total Filing Status and Age Indicator Boxes Ch         1 You were 65 or older	ecked = 163,866	1	
Qualifying widow(er)	2 You were under 65 and you retired on permanent and total disa	oility	2	
	<b>3</b> Both spouses were 65 or older	:	3	
	4 Both spouses were under 65, but only one spouse retired on p total disability		4	
Married filing jointly	5 Both spouses were under 65, and both retired on perman disability		5	
	6 One spouse was 65 or older, and the other spouse was under on permanent and total disability		6	
	7 One spouse was 65 or older, and the other spouse was under retired on permanent and total disability		7	
Married filing	8 You were 65 or older and you lived apart from your spouse for a	II of 2010.	8	
separately	<b>9</b> You were under 65, you retired on permanent and total disablived apart from your spouse for all of 2010	ility, and you	9	
Did you check	— Yes — → Skip Part II and complete Part III on the back.			
box 1, 3, 7, or 8?	— 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 physic	cian's statement for this disability for 1983 or an earlier year, or rears after 1983 and your physician signed line B on the statement, <b>a</b>	you filed or go	,	
	nued disabled condition, you were unable to engage in any substar			

- 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.

OMB No. 1545-0074

Sequence No. 16

 $\mathbf{O}$ 

 $\cap$ 

Your social security number

Attachment

1040A

1040

R

60 2010 ESTIMA	ATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SA AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)	MPLES)		
Schedule R (Form 1040A	Credit for the Elderly or the Disabled	OME	3 No. 154	15-0074
or 1040)	1040		201	0
Department of the Treasury Internal Revenue Service (99)	Complete and attach to Form 1040A or 1040.		chment uence No	o. <b>16</b>
Name(s) shown on Form 1040	A or 1040 Total Schedules Filed = 114,613	Your social sec	urity nu	mber
You may be able to t	ake this credit and reduce your tax if by the end of 2010:			
• You were age 65 or	· ·	<b>nd total</b> disa	bility,	and
	the IRS can figure the credit for you. See page R-1 of the instructions.			
Part I Check th If your filing status i	e Box for Your Filing Status and Age s: And by the end of 2010:	Check	only o	ne box:
			, ny o	
Single, Head of household, o	<b>1</b> You were 65 or older		1	
Qualifying widow(er)	2 You were under 65 and you retired on permanent and total disab	ility	2	
	<b>3</b> Both spouses were 65 or older		3	
	4 Both spouses were under 65, but only one spouse retired on pertotal disability		3 4	
Married filing jointly	5 Both spouses were under 65, and both retired on permane disability		մ 5	
	6 One spouse was 65 or older, and the other spouse was under 68 on permanent and total disability		6	
	7 One spouse was 65 or older, and the other spouse was under retired on permanent and total disability		t 7	
Married filing	8 You were 65 or older and you lived apart from your spouse for all	l of 2010.	8	
separately	<b>9</b> You were under 65, you retired on permanent and total disabilived apart from your spouse for all of 2010		ר 9	
Did you check	→ Yes → Skip Part II and complete Part III on the back.			
box 1, 3, 7, or 8?	No Complete Parts II and III.			
Part II Statemer	nt of Permanent and Total Disability (Complete only if you checked box 2, 4,	5, 6, or 9 abo	ve.)	
If: 1 You filed a pl	hysician's statement for this disability for 1983 or an earlier year, or year years after 1983 and your physician signed line B on the statement, <b>an</b>	ou filed or		
2 Due to your c in 2010, check	ontinued disabled condition, you were unable to engage in any substant this box	ial gainful a	ctivity . ►	
If you check	ed this box, you do not have to get another statement for 2010.			
	<b>not</b> check this box, have your physician complete the statement on You <b>must</b> keep the statement for your records.	page R-4 c	of the	
For Paperwork Reductio	n Act Notice, see your tax return instructions. Cat. No. 11359K Scho	edule R (Form 10	040A or	1040) 2010

Part	III Figure Your Credit		<u></u>
10	If you checked (in Part I):         Enter:           Box 1, 2, 4, or 7         \$5,000           Box 3, 5, or 6         \$7,500	10	
	Box 8 or 9		
11	or 9 in Part I?       No       Enter the amount from line 10 on line 12 and go to line 13.         If you checked (in Part I):       If you checked (in Part I):       If you checked (in Part I):		
	<ul> <li>Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>Box 2, 4, or 9, enter your taxable disability income.</li> </ul>	11	6,038
	<ul> <li>Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul>		
TIP	For more details on what to include on line 11, see page R-2.		
12	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	12	114,613
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2010.		
а	Nontaxable part of social security benefits and nontaxable partof railroad retirement benefits treated as social security (seepage R-3 of the instructions).13a		
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3 of the instructions)13b*		
С	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		
14	Enter the amount from Form 1040A, line	-	
15	22, or Form 1040, line 38       14         If you checked (in Part I):       Enter:         Box 1 or 2       \$7,500         Box 3, 4, 5, 6, or 7       \$10,000         Box 8 or 9       \$5,000		
16	Subtract line 15 from line 14. If zero or		
17	less, enter -0-       .		
18 19	Add lines 13c and 17	18	111,328
20	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	19 20	104,183
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet on page R-3 of the instructions	20	
22	<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)	22 dule R (	98,345 Form 1040A or 1040) 2010

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

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Schedule R (Form 1040A or 1040) 2010

			Faye Z
Part			
10	If you checked (in Part I): Enter:		
	Box 1, 2, 4, or 7		
	Box 3, 5, or 6	10	
	Box 8 or 9		
	Did you check Yes You must complete line 11.		
	Dox 2, 4, 5, 6,		
	or 9 in Part I? No Enter the amount from line 10		
11	If you checked (in Part I): on line 12 and go to line 13.		
••			
	• Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.		
		11	76,022
	Box 2, 4, or 9, enter your taxable disability income.		70,022
	• Box 5, add your taxable disability income to your spouse's		
	taxable disability income. Enter the total.		
TIP	For more details on what to include on line 11, see page R-2.		
12	If you completed line 11, enter the smaller of line 10 or line 11. All others, enter the		
	amount from line 10	12	591,477
13	Enter the following pensions, annuities, or disability income that		
	you (and your spouse if filing jointly) received in 2010.		
а	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	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) 13b *		
C	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		
14	Enter the amount from Form 1040A, line		
	22, or Form 1040, line 38 <b>14</b>		
15	If you checked (in Part I): Enter:		
	Box 1 or 2		
	Box 3, 4, 5, 6, or 7 \$10,000 } 15		
	Box 8 or 9		
16	Subtract line 15 from line 14. If zero or		
10	less, enter -0		
17	Enter one-half of line 16		
••			
18	Add lines 13c and 17	18	642,375
19			,
13	Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit. Otherwise,	19	181,630
20	go to line 20	20	101,000
20 21	Multiply line 19 by 15% (.15).	20	
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet on page R-3 of the	21	
00	instructions	21	
22	Credit for the elderly or the disabled. Enter the smaller 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	00	15,627
	enter "Sch R" on the line next to that box)	22	
	Cabas		(Earm 1040A or 1040) 2010

Schedule R (Form 1040A or 1040) 2010

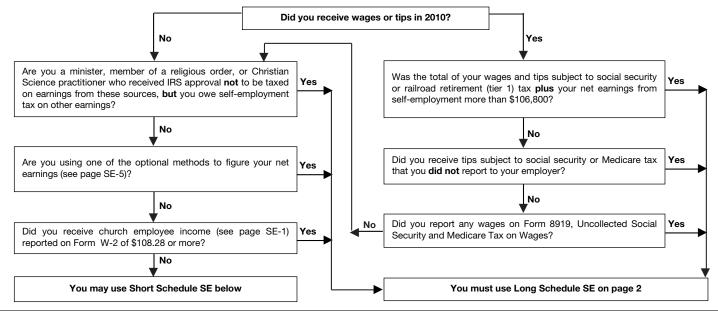
\* Entry for this line is greater than zero but too small to report

2010	2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) $^{m 0}$			
SCHEDULE SE	NUMBER OF RETURNS	FILED FOR S	ELECTED LINES	OMB No. 1545-0074
(Form 1040)	(Form 1040) Self-Employment Tax			
	Attach to Form 1040 or Form 1040NR.	See Instruct	tions for Schedule SE (Form 1040).	Attachment Sequence No. <b>17</b>
Name of person with self-e	mployment income (as shown on Form 1040)		Social security number of person	
	Total Schedules Filed = 18.867.753	3	with <b>self-employment</b> income	

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.

1a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	641,333	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	( 20,621	)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report.	2	17,401,131	
3	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)	3		
4	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	4	17,753,118	
	<b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-3.			
5	Self-employment tax. If the amount on line 4 is:			
	• \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54			
	• More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$13,243.20 to the result.			
	Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54.	5	17,668,446	
6	Deduction for one-half of self-employment tax. Multiply line 5         by 50% (.50). Enter the result here and on Form 1040, line 27,         or Form 1040NR, line 27.			

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

Cat. No. 11358Z

Schedule SE (Form 1040) 2010

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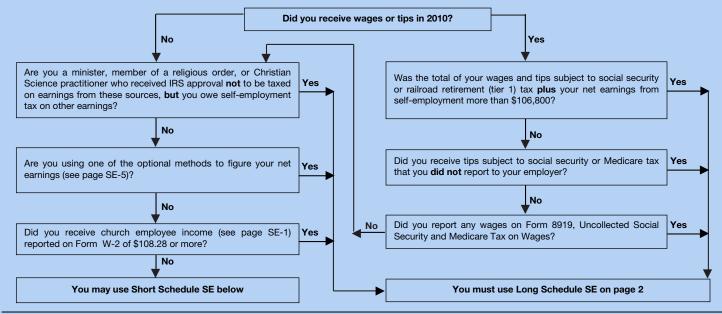
64 2010	2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)			
SCHEDULE SE				
Form 1040) Self-Employment Tax			2010	
Department of the Treasury Internal Revenue Service (99	► Attach to Form 1040 or Form 1040NR. ► See	Instructions for Schedule SE (Form 1040).	Attachment Sequence No. <b>17</b>	
Name of person with self-	employment income (as shown on Form 1040)	Social security number of person	-	
	······································			

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?

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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>1</b> a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	12,523,436	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	( 171,942	)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report.	2	490,256,082	
3	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)	3		
4	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	4	449,649,162	
	<b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-3.			
5	Self-employment tax. If the amount on line 4 is:			
	• \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54			
	• More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$13,243.20 to the result.			
	Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5	48,339,745	
6	Deduction for one-half of self-employment tax. Multiply line 5by 50% (.50). Enter the result here and on Form 1040, line 27,or Form 1040NR, line 27.6			

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

Cat. No. 11358Z

Schedule SE (Form 1040) 2010

Attachment Sequence No. 17	Page <b>2</b>
Social security number of person with <b>self-employment</b> income ►	
	Social security number of person

### 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 S

see pa	ge SE-1 for the definition of church employee income.			
A	If you are a minister, member of a religious order, or Christian Science practitioner and you fil	ed Fo	rm 4361, but you	
	had \$400 or more of other net earnings from self-employment, check here and continue with Par	τI.		
1a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065),			
	box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see page SE-5)	1a	641.333	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	( 20,621	)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065),			
_	box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1.			
	Ministers and members of religious orders, see page SE-1 for types of income to report on this			
	line. See page SE-4 for other income to report. Note. Skip this line if you use the nonfarm			
	optional method (see page SE-5)	2	17.401.131	
3	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)	3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	17,753,118	
	<b>Note.</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-3.			
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
С	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax.	4c	17,644,893	
50	<b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue Enter your <b>church employee income</b> from Form W-2. See	40	17,044,095	
5a	page SE-1 for definition of church employee income 5a 45,365			
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
6	Add lines 4c and 5b	6	17,667,449	
7	Maximum amount of combined wages and self-employment earnings subject to social security			
	tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2010	7	106,800	00
8a	Total social security wages and tips (total of boxes 3 and 7 on			
	Form(s) W-2) and railroad retirement (tier 1) compensation.			
	If \$106,800 or more, skip lines 8b through 10, and go to line 11 8a 1.821.073			
b	Unreported tips subject to social security tax (from Form 4137, line 10) 8b 10,820			
С	Wages subject to social security tax (from Form 8919, line 10)    8c    4,945		4 005 040	
d	Add lines 8a, 8b, and 8c	8d	1,825,018	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 .	9	17.000.140	
10	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124)	10	17,060,140 17,667,449	
11	Multiply line 6 by 2.9% (.029)	11	17,668,446	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54	12	17,000,440	
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50).         Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27.         13			
Part				
	<b>Optional Method.</b> You may use this method <b>only</b> if <b>(a)</b> your gross farm income <sup>1</sup> was not more			
	6,720, <b>or (b)</b> your net farm profits <sup>2</sup> were less than \$4,851.			
14	Maximum income for optional methods	14	4,480	00
15	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) <b>or</b> \$4,480. Also			
	include this amount on line 4b above	15	20,044	
	rm Optional Method. You may use this method only if (a) your net nonfarm profits <sup>3</sup> were less			
	4,851 and also less than 72.189% of your gross nonfarm income, <sup>4</sup> and (b) you had net earnings			
	elf-employment of at least \$400 in 2 of the prior 3 years. <b>Caution.</b> You may use this method no			
	han five times.			
16	Subtract line 15 from line 14.	16		
17	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) <b>or</b> the amount on line 16. Also include this amount on line 4b above		19 519	
<sup>1</sup> From 9	Sch. F. line 11. and Sch. K-1 (Form 1065), box 14, code B.	<b>17</b>	18,518 1 (Form 1065) box 14	code

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

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Schedule SE (Form 1040) 2010	Attachment Sequence No. 17	Page <b>2</b>
Name of person with <b>self-employment</b> income (as shown on Form 1040)	Social security number of person with <b>self-employment</b> income ►	

### Section B-Long Schedule SE

66

Part	Self-Employment Tax			
	If your only income subject to self-employment tax is <b>church employee income,</b> see page SE-3 ge SE-1 for the definition of church employee income.	B for s	specific instructions.	. Also
A	If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you fil had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Par			
<b>1</b> a	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)	1a	12.523.436	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	( 171,942	)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-4 for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see page SE-5)	2	490.256.082	
3	Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or			
40	Form 1040NR, line 29, and enter the result (see page SE-3)	3	440 640 462	
4a	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.	4a	449,649,162	
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
c	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax.			
	Exception. If less than \$400 and you had church employee income, enter -0- and continue	4c	450,731,275	
5a	Enter your church employee income from Form W-2. Seepage SE-1 for definition of church employee income .5a929,801			
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0	5b		
6	Add lines 4c and 5b	6	451,589,936	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2010	7	106,800	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation.If \$106,800 or more, skip lines 8b through 10, and go to line 118a109,960,677			
b	Unreported tips subject to social security tax (from Form 4137, line 10) 8b 27,087			
С	Wages subject to social security tax (from Form 8919, line 10)    8c    24,369			
d	Add lines 8a, 8b, and 8c	8d	110,012,133	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ►	9	05.040.504	
10	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124)	10	35,243,501	
11	Multiply line 6 by 2.9% (.029)	11	13,096,042 48,339,745	
12 13	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50).	12	40,339,745	
15	Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 . 13			
Part				
	Optional Method. You may use this method only if (a) your gross farm income <sup>1</sup> was not more			
	6,720, <b>or (b)</b> your net farm profits <sup>2</sup> were less than \$4,851.			
14	Maximum income for optional methods	14	4,480	00
15	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) <b>or</b> \$4,480. Also include this amount on line 4b above	15	86,855	
Nonfa	rm Optional Method. You may use this method only if (a) your net nonfarm profits <sup>3</sup> were less			
from s	4,851 and also less than 72.189% of your gross nonfarm income, <sup>4</sup> and (b) you had net earnings elf-employment of at least \$400 in 2 of the prior 3 years. <b>Caution.</b> You may use this method no			
	han five times.			
16	Subtract line 15 from line 14	16		
17	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) <b>or</b> the amount on line 16. Also include this amount on line 4b above	17	65,305	
1 From	Sch E line 11 and Sch K-1 (Form 1065) box 14 code B	Sch K	-1 (Form 1065) box 14	codo

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

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

007

L

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Reduction of Tax Attributes Due to Discharge of** 

	JOZ ebruary 2011)	Indebtedness (and Section 1082 Basis Adjustmen	t)	OMB No. 1545-0046
Departm	ent of the Treasury Revenue Service	Attach this form to your income tax return.	-	Attachment Sequence No. <b>94</b>
Name s	hown on return	Total Forms Filed = 423,574	tifying nu	mber
Part	General	Information (see instructions)		
1	Amount exclud	led is due to (check applicable box(es)):		45 300
а		debtedness in a title 11 case		
b	Discharge of ir	debtedness to the extent insolvent (not in a title 11 case)		137,558
С		ualified farm indebtedness		
d	•	ualified real property business indebtedness		
е	•	ualified principal residence indebtedness		
2		of discharged indebtedness excluded from gross income		423,574
3		o treat all real property described in section 1221(a)(1), relating to property held f		
Dout		ne ordinary course of a trade or business, as if it were depreciable property?		
Part	basis un	on of Tax Attributes. You must attach a description of any transactions reduction 1017. See Regulations section 1.1017-1 for basis reduction order partnership consent statements. (For additional information, see the instruction	ing rule	s, and, if applicable,
Enter		led from gross income:		
4	-	e of qualified real property business indebtedness applied to reduce the basis of		
	depreciable re			
5	-	under section 108(b)(5) to apply first to reduce the basis (under section 1017) operty	f 5	
6		uce any net operating loss that occurred in the tax year of the discharge or carried year of the discharge		
			6	
7	Applied to red	uce any general business credit carryover to or from the tax year of the discharge	7	
8		uce any minimum tax credit as of the beginning of the tax year immediately after the		
Ū		discharge	8	
9	•	uce any net capital loss for the tax year of the discharge, including any capital los	-	
3		he tax year of the discharge		
10a	•	uce the basis of nondepreciable and depreciable property if not reduced on line 5		
		the case of discharge of qualified farm indebtedness		
b		luce the basis of your principal residence. Enter amount here ONLY if line 1e i		
	checked	· · · · · · · · · · · · · · · · · · ·	10b	72,520
11	For a dischard	e of qualified farm indebtedness applied to reduce the basis of:		,
а	-	operty used or held for use in a trade or business or for the production of income	f	
	not reduced or		11a	
b	Land used or h	neld for use in a trade or business of farming	11b	
с	Other property	used or held for use in a trade or business or for the production of income	11c	
12	Applied to redu	uce any passive activity loss and credit carryovers from the tax year of the discharge	12	
13	Applied to red	uce any foreign tax credit carryover to or from the tax year of the discharge	13	
Part	III Consen	t of Corporation to Adjustment of Basis of Its Property Under Section 1	082(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 under section 1082(a)(2) in effect at the time of filing its income tax	its property adjusted in accordance with the regulations prescribed return for that year. The corporation is organized under the laws
of	
(State of inc	orporation)

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

T

-		Deal allocations of the Allocation Deal to Discharge of the later
		AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)
	2010 ESTI	MATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

68	2010 ES	AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLAR		AIVII	PLES)	
Form	982	Reduction of Tax Attributes Due to Discharge Indebtedness (and Section 1082 Basis Adjustme	of		OMB No. 1545	5-0046
Departm	ebruary 2011) eent of the Treasury Revenue Service	<ul> <li>Attach this form to your income tax return.</li> </ul>	,		Attachment Sequence No	. 94
Name s	hown on return		dentifyir	ng nur	nber	
		Total Forms Filed = 423,574				
Par	General	Information (see instructions)				
1		ed is due to (check applicable box(es)):				
а		debtedness in a title 11 case				
b	-	debtedness to the extent insolvent (not in a title 11 case)				
С		alified farm indebtedness				
d		alified real property business indebtedness				
е	• •	alified principal residence indebtedness				
2		discharged indebtedness excluded from gross income				09
3		treat all real property described in section 1221(a)(1), relating to property hele				<b>-</b>
Dout		e ordinary course of a trade or business, as if it were depreciable property?				<u>No</u>
Part		n of Tax Attributes. You must attach a description of any transactions er section 1017. See Regulations section 1.1017-1 for basis reduction or				
		partnership consent statements. (For additional information, see the instru				incapie,
Enter		ed from gross income:				
4		e of qualified real property business indebtedness applied to reduce the basi	s of			
		I property		4		
5		under section 108(b)(5) to apply first to reduce the basis (under section 1017	_	-		
		perty		5		
6		ce any net operating loss that occurred in the tax year of the discharge or car		-		
	over to the tax	/ear of the discharge		6		
			Γ			
7	Applied to redu	ce any general business credit carryover to or from the tax year of the discharge	ə. 🗌	7		
8		ce any minimum tax credit as of the beginning of the tax year immediately after				
		discharge	_	8		
9		ce any net capital loss for the tax year of the discharge, including any capital				
	-	e tax year of the discharge	L 1	9		
10a		ce the basis of nondepreciable and depreciable property if not reduced on lin				
		the case of discharge of qualified farm indebtedness		10a		
b		uce the basis of your principal residence. Enter amount here ONLY if line 1	e is			
	checked		·  -	10b	10,091,0	)40
11		of qualified farm indebtedness applied to reduce the basis of:				
а	· · ·	pperty used or held for use in a trade or business or for the production of incon				
	not reduced on	line 5	· ·  ·	11a		
b	Land used or he	eld for use in a trade or business of farming	· ·	11b		
с	Other property	used or held for use in a trade or business or for the production of income		11c		
U	Other property	used of held for use in a frade of business of for the production of income .	· ·  -			
12	Applied to redu	ce any passive activity loss and credit carryovers from the tax year of the discha	rge	12		
13	Applied to redu	ce 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 Sectio	n 1082	2(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 it	ts property adjusted in accordance with the regulations prescribed
under section 1082(a)(2) in effect at the time of filing its income tax r	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.

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

### 2106 Form

Department of the Treasury

Internal Revenue Service (99)

### NUMBER OF RETURNS FILED FOR SELECTED LINES **Employee Business Expenses**

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074 20 Attachment 129 Sequence No. Social security number

Your name

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

Occupation in which you incurred expenses

#### 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	
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	4,632,351		
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	1,833,980		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment .	3	1,677,998		
4	Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment	4	5,191,360		
5	Meals and entertainment expenses (see instructions)	5		2,736,014	
6	<b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	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

7 Enter reimbursements received from your employer that were not					
reported to you in box 1 of Form W-2. Include any reimbursements					
reported under code "L" in box 12 of your Form W-2 (see					
instructions)	7	425,415		174,881	

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

8	Subtract line 7 from line 6. If zero or less, enter -0 However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	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.					
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9			2,717,799	
10	Add the amounts on line 9 of both columns and enter the total here <b>Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040N</b> reservists, qualified performing artists, fee-basis state or local governme with disabilities: See the instructions for special rules on where to enter t	. Also R), lin ent of	<b>ne 9</b> ). (Armed Force ficials, and individual	s s	7,544,432	
For F	Paperwork Reduction Act Notice, see your tax return instructions.		Cat. No. 11700N	·	Form <b>2106</b>	(2010)

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2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SA	MPLES)
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AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form <b>2106</b>	Employee Business Expenses			OMB No. 1545-0074
Form <b>LIUU</b>	► See separate in	•		2010
Department of the Treasury Internal Revenue Service (99)	•			Attachment Sequence No. <b>129</b>
Your name		Occupation in which you incurred expenses	Social s	ecurity number
Total Forms Filed =	= 8,351,710 Includes 4,404,338 F2106EZ's			

### Part I Employee Business Expenses and Reimbursements

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Ste	p 1 Enter Your Expenses		<b>Column A</b> Other Than Meals and Entertainment	<b>Column B</b> Meals and Entertainment			
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	28,564,702				
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	1,590,214				
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment .	3	4,780,523				
4	Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment	4	16,347,306				
5	Meals and entertainment expenses (see instructions)	5			9,728,548		
6	<b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	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

7 Enter reimbursements received from your employer that were not					
reported to you in box 1 of Form W-2. Include any reimbursements					
reported under code "L" in box 12 of your Form W-2 (see					
instructions)	7	2,192,686		595,751	

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

8	Subtract line 7 from line 6. If zero or less, enter -0 However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	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.					
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9			5,535,723	
10	Add the amounts on line 9 of both columns and enter the total here. Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040N) reservists, qualified performing artists, fee-basis state or local governme with disabilities: See the instructions for special rules on where to enter t	es Is				
For I	Paperwork Reduction Act Notice, see your tax return instructions.		Cat. No. 11700N		Form <b>2106</b>	(2010)

Form 21 Part	06 (2010) II Vehicle Expenses							Page <b>2</b>
Section A - General Information (You must complete this section if you								
	aiming vehicle expenses.)			(a) Vehicle 1	(D) VE	(b) Vehicle 2		
11	Enter the date the vehicle was place	d in s	service		11	/ /	/	/
12	Total miles the vehicle was driven d	uring	2010		12	mile	s	miles
13	Business miles included on line 12				13	mile	-	miles
14	Percent of business use. Divide line	-			14	9	6	%
15	Average daily roundtrip commuting		nce		15	mile	s	miles
16	Commuting miles included on line 1				16	mile		miles
17	Other miles. Add lines 13 and 16 an				17	mile	-	miles
18	Was your vehicle available for perso		• •					No No
19	Do you (or your spouse) have anoth		-				_	∐ No
20 21	Do you have evidence to support you if "Yes," is the evidence written?						. ∐ Yes . ∏ Yes	□ No □ No
Section	on B-Standard Mileage Rate (See	e the	instructions for Part	II to find out v	vhethe	r to complete this s	section or Section	ection C.)
22	Multiply line 13 by 50¢ (.50). Enter th	ne res	ult here and on line 1			2	<b>22</b> 4,046,	804
	on C-Actual Expenses		(a) Ve	hicle 1		(b)	Vehicle 2	
23	Gasoline, oil, repairs, vehicle insurance, etc.							
04-		23					_	
24a		24a					_	
b	Inclusion amount (see instructions) .	24b 24c			-			
C	Subtract line 24b from line 24a .	240				-		
25	Value of employer-provided vehicle (applies only if 100% of annual							
	lease value was included on Form							
	W-2-see instructions)	25						
26	Add lines 23, 24c, and 25	26				-		
27	Multiply line 26 by the percentage					-		
	on line 14	27						
28	Depreciation (see instructions) .	28				-		
29	Add lines 27 and 28. Enter total							
	here and on line 1	29		447,149				
Section	on D-Depreciation of Vehicles (Us	e this			cle and			e vehicle.)
			(a) Vehi	cle 1		(b)	Vehicle 2	
30	Enter cost or other basis (see							
		30					_	
31	Enter section 179 deduction and special allowance (see instructions)	31						
32	Multiply line 30 by line 14 (see							
01	instructions if you claimed the							
	section 179 deduction or special							
	allowance)	32						
33	Enter depreciation method and							
	percentage (see instructions) .	33						
34	Multiply line 32 by the percentage							
	on line 33 (see instructions)	34				_		
35	Add lines 31 and 34	35					_	
36	Enter the applicable limit explained in the line 36 instructions							
07		36						
37	Multiply line 36 by the percentage on line 14	37						
38	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	38						

Form **2106** (2010)

2106 (20

	00 (2010)									
Part										
	on A—General Information (You mu aiming vehicle expenses.)	st cor	mplete this section if	you		(a) Vehicle 1		(b) Vehicle	2	
11 12	Enter the date the vehicle was place Total miles the vehicle was driven d				11 12	/ /	les	/ /	mile	
12		-			12		les		mile	
14	Business miles included on line 12						%		9 111110	
15	Average daily roundtrip commuting	14 15	mi	les		 mile:				
16	Commuting miles included on line 1				16		les			
17	Other miles. Add lines 13 and 16 an				17		les		mile: mile:	
18	Was your vehicle available for perso							Yes	No	
19	Do you (or your spouse) have anoth							□ Yes □	No	
20	Do you have evidence to support yo								No	
21	If "Yes," is the evidence written? .							☐ Yes □	No	
Section	on B-Standard Mileage Rate (Se							ction or Section	n C.)	
22	Multiply line 13 by 50¢ (.50). Enter th						22	24,366,912	Í	
Secti	on C-Actual Expenses		(a) V	ehicle 1			<b>)</b> Ve	hicle 2		
23	Gasoline, oil, repairs, vehicle									
	insurance, etc	23								
24a	Vehicle rentals	24a								
b	Inclusion amount (see instructions) .	24b								
С	Subtract line 24b from line 24a .	24c								
25	Value of employer-provided vehicle									
	(applies only if 100% of annual									
	lease value was included on Form									
	W-2-see instructions)	25				_				
26	Add lines 23, 24c, and 25	26				_				
27	Multiply line 26 by the percentage on line 14									
00		27				-				
28 29	Depreciation (see instructions) . Add lines 27 and 28. Enter total	28				-				
29	here and on line 1	29		2,886,931						
Sectio	on D–Depreciation of Vehicles (Us		section only if you (		le and	are completing S	ectio	n C for the veh	licle )	
00000			(a) Veh					hicle 2		
30	Enter cost or other basis (see						Ť			
	instructions)	30								
31	Enter section 179 deduction and									
	special allowance (see instructions)	31								
32	Multiply line 30 by line 14 (see									
	instructions if you claimed the									
	section 179 deduction or special									
		32		_				-		
33	Enter depreciation method and									
~ ~	percentage (see instructions) .	33								
34	Multiply line 32 by the percentage on line 33 (see instructions)									
05		34 35				-				
35 36	Add lines 31 and 34 Enter the applicable limit explained	35					-			
30	in the line 36 instructions	36								
37	Multiply line 36 by the percentage	30					_			
0,	on line 14	37								
38	Enter the <b>smaller</b> of line 35 or line									
00	37. If you skipped lines 36 and 37,									
	enter the amount from line 35.									
	Also enter this amount on line 28									
	above	38								

NUMBER OF RETURNS FILED FOR SELECTED LINES

Unreimbursed E	mployee	<b>Business E</b>	xpenses
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	====,
	OMB No. 1545-0074
	2010
	Attachment
	Sequence No. 129A
al	security number

Internal Revenue Service (99)	Attach to Form 104	Sequence No.	129A		
Your name		Occupation in which you incurred expenses	Social s	security number	
	Total Forms Filed = 4,404,338				

## 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	
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Form 2106-EZ

Department of the Treasury

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. Do not include meals and entertainment	4	
5	Meals and entertainment expenses: $ \sum_{x \to 0} \times 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.

For Pa	perwork Reduction Act Notice, see your tax return instructions.	Cat. No. 20604Q Form <b>2106-EZ</b> (2010)
b	If "Yes," is the evidence written?	
11a	Do you have evidence to support your deduction?	
10	Do you (or your spouse) have another vehicle available for personal use?	
9	Was your vehicle available for personal use during off-duty hours?	
а	Business b Commuting (see instructions)	c Other
8	Of the total number of miles you drove your vehicle during 2010, enter the	e number of miles you used your vehicle for:
7	When did you place your vehicle in service for business use? (month, day,	, year) ► / /

	Total Forms Filed = 4,404,338				
Your name		Occupation in which you incurred expenses	Social s	ecurity number	
Department of the Treasury Internal Revenue Service (99)	► Attach to Form 104	40 or Form 1040NR.		Attachment Sequence No. <b>129A</b>	
		2010			
Form <b>2106-EZ</b>	OMB No. 1545-0074				
74 2010	ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)				

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

**Figure Your Expenses** 

74

Part I

• 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.

		_	 
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. Do not include meals and entertainment	4	
5	Meals and entertainment expenses: $ \sum \times 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.

Do you (or your spouse) have another vehicle available for personal use? Do you have evidence to support your deduction?				. 🗌 Ye	es 🗌 No
Do you (or your spouse) have another vehicle available for personal use?		• • •	• • •		5 [] 110
					s 🗆 No
Was your vehicle available for personal use during off-duty hours?				. 🗌 Ye	s 🗌 No
Business b Commuting (see instructions)		с	Other		
Of the total number of miles you drove your vehicle during 2010, enter the nur	mber of mile	es you	used you	r vehicle for	
When did you place your vehicle in service for business use? (month, day, yea	ar) 🕨	/	/		
( E	Df the total number of miles you drove your vehicle during 2010, enter the nu         Business	Df the total number of miles you drove your vehicle during 2010, enter the number of mile Business b Commuting (see instructions) Was your vehicle available for personal use during off-duty hours?	Df the total number of miles you drove your vehicle during 2010, enter the number of miles you Business b Commuting (see instructions) c Was your vehicle available for personal use during off-duty hours?	Business b Commuting (see instructions) c Other Vas your vehicle available for personal use during off-duty hours?	Df the total number of miles you drove your vehicle during 2010, enter the number of miles you used your vehicle for: Business Bu

		(99)	75	
Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder Long-Term Cap		
	2010	For calendar year 2010, of the regulated investment of real estate investment of real estate investment	ompany (RIĆ) or the t trust (REIT)	
Total Forms Filed = 7,583	Form <b>2439</b>	beginning ending		
Identification number of RIC or REIT	1a Total undistributed lon 7,565	ig-term capital gains	Сору А	
Shareholder's identifying number	1b Unrecaptured section *	1250 gain	Attach to Form 1120-RIC or Form 1120-REIT	
Shareholder's name, address, and ZIP code	1c Section 1202 gain 0	1d Collectibles (28%) gain *	For Instructions	
	2 Tax paid by the RIC or 7.559	REIT on the box 1a gains	and Paperwork Reduction Act Notice, see back Copies A and D.	
Form <b>2439</b>	Cat. No. 11858E	Department of the Treasu	ury - Internal Revenue Service	

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

76 🗆 V0		RECTED	(99)			
Name, address, and ZIP code of RIC or REIT		OMB No. 1545-0145		f Undistributed al Gains		
		2010	of the	or calendar year 2010, or regulated investment cor real estate investment t beginning	mpany (RIC) or the	
Total Forms Filed = 7,583		Form <b>2439</b>			, 20	
Identification number of RIC or REIT		1a Total undistributed long 160,168	-term capital g	jains	Сору А	
Shareholder's identifying number		1b Unrecaptured section 12 *	250 gain		Attach to Form 1120-RIC or Form 1120-REIT	
Shareholder's name, address, and ZIP code		1c Section 1202 gain 0	1d C	Collectibles (28%) gain *	For Instructions	
	-	2 Tax paid by the RIC or REIT on the box 1a gains 48.391		x 1a gains	and Paperwork Reduction Act Notice, see back of Copies A and D.	
Form <b>2439</b>	Cat No. 11858E			Department of the Treasury	Internal Povenue Servic	

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)

----\_.. . . \_ \_ \_

	2010 ESTIM		A LINE COUNTS ER OF RETURNS F				ED ON	SAMP	LES)		77
Form	2441		and Depend						OMB N	lo. 1545	-0074
Form			-		-	1040A			ର	$\bigcirc \blacksquare$	0
Dopartr	nent of the Treasury	► A	Attach to Form 1040	, Form 1040A, or F	orm 1040	NR. 1040N		) ( f		<b>●</b> ∎ '	
	Revenue Service (99)		► See sep	parate instructions.			2441		Attach Seque	ment nce No.	21
Name(	s) shown on return		Total Forms File	ed = 7 000 288				Your so	cial security	/ numbe	er
Par			zations Who Pro	ovided the Care			this pa	rt.			
		ve more th	an two care prov	iders, see the in	struction	าร.)					
1	(a) Care provider's name		(number, street, ap	(b) Address ot. no., city, state, and 2	ZIP code)		tifying nur N or EIN)			ount pai struction	
									6,930,66	61	
			/ou receive t care benefits?	No - Yes -		<ul> <li>Complete or</li> <li>Complete P</li> </ul>					
Cauti	ion. If the care wa	-	in your home, you		nent taxe					For de	tails,
see th	ne instructions for	Form 1040	, line 59, or Form 1	040NR, line 58.		, . , ,					
Par			Dependent Car		_						
2	Information abo		lifying person(s).	If you have more t					uctions. Qualified ex	nenses	V0U
	First	(a) Qualify	ing person's name	Last	(b	) Qualifying person's security number	social	incurr	red and paid rson listed in	in 2010	for the
						6,878,916		6	6,794,326		
						2,279,096		2	2,242,854		
3	Add the amount	ts in column	n (c) of line 2. <b>Do n</b> e	ot enter more that	n \$3,000	for one qualifying	1				
	person or \$6,00 from line 31	00 for two o	or more persons. I	f you completed	Part III, e	enter the amoun	3	6	6,513,143		
4	Enter your <b>earn</b>	ed income.	See instructions				4		6,944,519		
5			r your spouse's ea structions); <b>all othe</b>				5	4	I,340,136		
6	Enter the smalle	est of line 3	, 4, or 5				6		6,489,856		
7			Form 1040, line 40NR, line 37.	· · · · ·							
8	Enter on line 8 t	he decimal	amount shown bel	ow that applies to	the amo	unt on line 7					
	If line 7 is:		Desimal	If line 7 is:		Desimal					
	-		Decimal amount is	Over	But not over	Decimal amount is					
	\$0-1		.35	\$29,000-		.27					
	15,000-17		.34	31,000-		.26					
	17,000-19	9,000	.33	33,000-	35,000	.25	8	6,9	939,084	Χ.	
	19,000-2 <sup>-</sup>	1,000	.32	35,000-	37,000	.24					
	21,000-23	3,000	.31	37,000-	39,000	.23					
	23,000-25	5,000	.30	39,000-	41,000	.22					
	25,000-27	7,000	.29	41,000-	43,000	.21					
	27,000-29	,	.28	43,000-		.20					
9	Multiply line 6 b the instructions	-	nal amount on line	8. If you paid 20	09 exper	nses in 2010, see	9		6,489,542		
10			ie amount from t	he Credit			3	'	2,100,042		
			uctions								
11			ndent care expe				)				
			e 48; Form 1040A,			ine 46	11	6	6,338,315		
For P	aperwork Reduc	tion Act No	otice, see your tax	c return instruction	ons.	Cat. No	11862M		Fc	rm <b>24</b> 4	(2010)

78	2010 ESTIN			S - (ALL FIGURES AR				SAMPL	ES)	
	0000			D LINES FILED (IN THC			S)		OMB No. 15	15 0074
Form	2441	Cr	hild and Deper	ndent Care Exp	enses	1040				45-0074
						1040A			20	0
Dementer			Attach to Form 10	40, Form 1040A, or Form	1040NR.	1040NR		ì)		
	nent of the Treasury Revenue Service (99)		► See s	eparate instructions.		· · · · · · · · · · · · · · · · · · ·	2441		Attachment Sequence N	lo. <b>21</b>
Name(s	s) shown on return							Your soc	ial security nun	
			Total Forms F	iled = 7,000,288						
Par				rovided the Care-Y		mplete th	is par	t.		
	(If you ha	ave mor	e than two care pro	oviders, see the instru	ctions.)					
1	(a) Care provider's		(number street	(b) Address	ada)	(c) Identify		nber	(d) Amount	
	name		(number, street,	apt. no., city, state, and ZIP co		(5511)	or EIN)		(see instruct	
						-			31,662,725	
			Did you receive	No	Co	mplete only	Part	II below.		
			ident care benefits?	-		mplete Parl				
Cauti	i <b>on.</b> If the care w	as provi	ded in your home, yo	u may owe employment						details,
			040, line 59, or Form							
Par			and Dependent C							
2	Information abo	out your	qualifying person(s	). If you have more than	two qualifyir	ig persons,	see t			
		<b>(a)</b> C	Qualifying person's name			ng person's so rity number	cial		ualified expensed and paid in 20	
	First			Last	3000			pers	on listed in colu	nn (a)
								21	,902,719	
									,002,710	
								7.	072,457	
3	Add the amour	nts in co	lumn (c) of line 2. <b>Do</b>	not enter more than \$3	000 for one	qualifving		,	- , -	
-				. If you completed Part						
	from line 31						3	17	,326,913	
4	Enter your ear	ned inco	me. See instructions				4	405	5,268,659	
5				earned income (if your s						
	or was disable	d, see th	e instructions); all ot	hers, enter the amount t	from line 4 .		5		,676,671	
6	Enter the smal						6	17	069,323	
7			m Form 1040, line			1				
0			n 1040NR, line 37.		1	7				
8			mai amount snown b	elow that applies to the If line 7 is:	amount on li	ne /				
	If line 7 is:	But not	Decimal	But	not Dec	imal				
	_	over	amount is	Over over		unt is				
		15,000	.35	\$29,000-31,0		27				
	15,000-1		.34	31,000-33,0		26				
	17,000-1	19,000	.33	33,000-35,0	00 .2	25	8		0 X	
	19,000-2	21,000	.32	35,000-37,0		24				
	21,000-2	23,000	.31	37,000-39,0		23				
	23,000-2	25,000	.30	39,000-41,0		22				
	25,000-2		.29	41,000-43,0		21				
•	27,000-2		.28	43,000—No li		20				
9	the instructions	-	accimal amount on li	ne 8. If you paid 2009 e	xpenses in 2	2010, see	0	2	767 074	
10			er the amount from	the Credit			9	3,	767,274	
10	-		instructions							
11				enses. Enter the small	er of line 9	or line 10				
				A, line 29; or Form 1040			11	3.	397,639	
Ear D				av raturn instructions	-					<b>441</b> (2010)

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

Cat. No. 11862M

Form **2441** (2010)

Form	2441 (2010)		F	age <b>2</b>
Pa	t III Dependent Care Benefits			
12	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	12	1,232,181	
13	Enter the amount, if any, you carried over from 2009 and used in 2010 during the grace period. See instructions	13	6,274	
14	Enter the amount, if any, you forfeited or carried forward to 2011. See instructions	14	( 52,281	)
	Combine lines 12 through 14. See instructions	15		
17	Enter the <b>smaller</b> of line 15 or 16			
18	Enter your earned income. See instructions 18 6,944,519			
19	Enter the amount shown below that applies to you.  If married filing jointly, enter your			
	spouse's earned income (if your spouse was a student or was disabled,			
	<ul> <li>see the instructions for line 5).</li> <li>If married filing separately, see instructions.</li> </ul>			
	• All others, enter the amount from line 18.			
20	Enter the smallest of line 17, 18, or 19			
21	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).			
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.)			
	No. Enter -0			
00	Yes. Enter the amount here </th <th>22</th> <th>1,111</th> <th></th>	22	1,111	
	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	931	
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter	<u> </u>		
	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	25	1,068,984	
26	<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"	26	231,066	
	To claim the child and dependent care credit, complete lines 27 through 31 below.			
	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27		
	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	1,069,915	
	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	29		
30	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.	30		

31 Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form 

Form **2441** (2010)

6,513,143

31

Page <b>2</b>
---------------

Form 2441 (2010)

Par	t III Dependent Care Benefits			
	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 .	12	4,236,055	
13	Enter the amount, if any, you carried over from 2009 and used in 2010 during the grace period. See instructions	10		
14	Enter the amount, if any, you forfeited or carried forward to 2011. See instructions	13 14	7,921 ( 89,172	)
15		15	00,172	
17	Enter the <b>smaller</b> of line 15 or 16			
18 19	Enter your earned income. See instructions18405,268,659Enter the amount shown below that applies to you.1010			
	<ul> <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>19 203,676,671</li> </ul>			
	If married filing separately, see instructions.			
00	All others, enter the amount from line 18.  Enter the smallest of line 17, 18, or 19,			
20 21				
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.)			
	No. Enter -0           Yes. Enter the amount here	22	3,810	
	Subtract line 22 from line 15       23         Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	2,711	
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter		2,711	
	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 Form 1040A filers: Enter the smaller of line 20 or line 21	25	3,627,597	
26	<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 line 8 line 7 line 8 line 7 line 8 lin			
	line 7. In the space to the left of line 7, enter "DCB"	26	523,397	
	To claim the child and dependent care credit, complete lines 27 through 31 below.			
27		27		
	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	3,630,308	
29	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	29		
30	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.	30		

31 Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form

Form **2441** (2010)

17,326,913

31

Page **2** 

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form	3468
Depart	ment of the Treasury

Internal Revenue Service (99) Name(s) shown on return

# **Investment Credit**

► Attach to your tax return. See instructions.

Identify	ing number
	Attachment Sequence No. <b>174</b>
	2010
	OMB No. 1545-0155

Total Forms Filed = 25,970

Part	Information Regarding the Election To Treat the Lessee as the Purchaser of Inves	tmen	t Credit Prope	rty
	are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4,	,		e the
followi	ng information. If you acquired more than one property as a lessee, attach a statement showing the in	nforma	ation below.	
1	Name of lessor			
	Address of lessor			
3	Description of property	<u> </u>		
		► \$		
Part	Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, Energy Project Credit, and Qualifying Therapeutic Discovery Project Credit	Quali	Tying Advance	ed
5	Qualifying advanced coal project credit (see instructions):			
а	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)			
<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)         5b			
С	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)			
d	Total. Add lines 5a, 5b, and 5c	5d	717	
6	Qualifying gasification project credit (see instructions):			
а	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			
b	Qualified investment in property other than in a above placed in service         during the tax year       \$       \$       \$       \$       6b       6b			
с	Total. Add lines 6a and 6b	6c	538	
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in		4 577	
_	service during the tax year	7	1,577	
8	Qualifying therapeutic discovery project credit (see instructions):			
0	Qualified investment in a qualifying therapeutic discovery project \$ × 50% (.50) Enter the applicable unused investment credit from cooperatives (see instructions)	8 9	24	
	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a	9 10	56 2,292	
Part		10	2,292	
11	Rehabilitation credit (see instructions for requirements that must be met):			
	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation			
	expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when			
	capitalized). See instructions. Note. This election applies to the current tax year and to all later tax			
	years. You may not revoke this election without IRS consent			
b	Enter the dates on which the 24- or 60-month measuring period begins			
с	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later)			
d	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:			
е	Pre-1936 buildings located in the Gulf Opportunity Zone . \$ × 13% (.13)	11e	*	
f	Pre-1936 buildings affected by a Midwestern disaster \$ × 13% (.13)	11f	*	
g	Other pre-1936 buildings	11g	16,504	
h	Certified historic structures located in the Gulf Opportunity Zone $\qquad \qquad	11h	*	

2010 ESTIMATED DATA LINE COUNTS - (ALI	FIGURES ARE ESTIMATES BASED ON SAMPLES)
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AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form	3468
	ment of the Treasury I Revenue Service (99)

Name(s) shown on return

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# **Investment Credit**

► Attach to your tax return. See instructions.

OMB No. 1545-0155
2010
Attachment Sequence No. <b>174</b>

Identifying number

	Total Forms Filed = 25,970			
Part	Information Regarding the Election To Treat the Lessee as the Purchaser of Inves	tmen	t Credit Prope	rty
	are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4,	1990)	) election, provid	
	ing information. If you acquired more than one property as a lessee, attach a statement showing the in	ntorm	ation below.	
1	Name of lessor			
2	Address of lessor			
3	Description of property	<u> </u>		
4	Amount for which you were treated as having acquired the property	► \$		
Part	II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, Energy Project Credit, and Qualifying Therapeutic Discovery Project Credit	Quali	ifying Advance	ed
	Qualifying advanced coal project credit (see instructions):			
5				
а	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section			
h				
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in			
_				
С	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)	5.1	4 000	
	Total. Add lines 5a, 5b, and 5c	5d	1,388	
6	Qualifying gasification project credit (see instructions):			
а	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	-		
b	Qualified investment in property other than in <b>a</b> above placed in service			
	during the tax year			
c	Total. Add lines 6a and 6b	6c	424	
7	Qualifying advanced energy project credit (see instructions):			
	Qualified investment in advanced energy project property placed in		5 704	
	service during the tax year	7	5,761	
8	Qualifying therapeutic discovery project credit (see instructions):			
	Qualified investment in a qualifying therapeutic discovery project \$ × 50% (.50)	8	1,069	
9	Enter the applicable unused investment credit from cooperatives (see instructions)	9	50	
10	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a	10	8,693	
	III Rehabilitation Credit and Energy Credit			
11	Rehabilitation credit (see instructions for requirements that must be met):			
а	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation			
	expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when			
	capitalized). See instructions. Note. This election applies to the current tax year and to all later tax			
_	years. You may not revoke this election without IRS consent			
b	Enter the dates on which the 24- or 60-month measuring period begins			
	and ends			
С	Enter the adjusted basis of the building as of the beginning date above			
	(or the first day of your holding period, if later)			
d	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:			
е	Pre-1936 buildings located in the Gulf Opportunity Zone . \$ × 13% (.13)	11e	*	
f	Pre-1936 buildings affected by a Midwestern disaster	11f	*	
g	Other pre-1936 buildings	11g	60,897	

**h** Certified historic structures located in the Gulf Opportunity Zone

\$

× 26% (.26)

11h

	68 (2010)		P	'age <b>2</b>
Part	III Rehabilitation Credit and Energy Credit (continued)			
i	Certified historic structures affected by a Midwestern disaster \$ × 26% (.26)	11i	*	
j	Other certified historic structures	11j	1,971	
k	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l. Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
I	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)			
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	11m	*	
12 a	Energy credit: 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)			
	· · · · · · · · · · · · · · · · · · ·	12a	263	
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)			
	· · · · · · · · · · · · · · · · · · ·	12b	2,186	
	Qualified fuel cell property (see instructions):			
С	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			
	· · · · · · · · · · · · · · · · · · ·	12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ► × \$1,000	12d		
е	Enter the lesser of line 12c or line 12d	12e	0	
f	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	12f		
g	Applicable kilowatt capacity of property on line 12f (see instructions)  × \$3,000	12g	361	
h	Enter the lesser of line 12f or line 12g	12h	*	
i	Qualified microturbine property (see instructions): 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	12i		
j	Kilowatt capacity of property on line 12i	12j		
k	Enter the lesser of line 12i or line 12j	12k	49	
			Form <b>3468</b>	(2010)

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

Form **3468** (2010)

Form 34	l68 (2010)			Page <b>2</b>
Part	III Rehabilitation Credit and Energy Credit (continued)	1 1		_
i	Certified historic structures affected by a Midwestern disaster \$ × 26% (.26)	11i	*	
j	Other certified historic structures	11j	85,502	
k	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l. Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
I	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)			
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	11m	*	
12 a	Energy credit: 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)			
	· · · · · · · · · · · · · · · · · · ·	12a	1,835	-
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)			
	· · · · · · · · · · · · · · · · · · ·	12b	110,789	
с	Qualified fuel cell property (see instructions): 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			
	· · · · · · · · · · · · · · · · · · ·	12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ► × \$1,000	12d		
е	Enter the lesser of line 12c or line 12d	12e	0	
f	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	12f		
g	Applicable kilowatt capacity of property on line 12f (see instructions)  × \$3,000	12g	6,202	
h	Enter the lesser of line 12f or line 12g	12h	*	-
i	Qualified microturbine property (see instructions): 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		
		12i		
j	Kilowatt capacity of property on line 12i	12j		
k	Enter the lesser of line 12i or line 12j	12k	390 Form <b>346</b>	8 (2010)
			Form 340	0 (2010)

	68 (2010)			Page 3
Part				
	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.			
I	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	121		
m	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	12m		
n	Multiply line 12l by line 12m	12n	71	
	Qualified small wind energy property (see instructions):			
ο	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			
		120		
р	Enter the smaller of line 12o or \$4,000	12p	0	
q	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 $\ldots \ldots	12g		
r	Geothermal heat pump systems (see instructions): 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	12r	555	
	Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year $\ldots$ \$ $\times 30\%$ (.30)	12s	14	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	16	
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13	14	21,940	
15	Rehabilitation and energy credits included on line 14 from passive activities	15	2,200	
16	Subtract line 15 from line 14	16	19,865	
17	Rehabilitation and energy credits allowed for 2010 from a passive activity	17	1,881	
18	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)	18	1,939	
19	Carryback of rehabilitation and energy credits from 2011	19		
20	Add lines 16 through 19. Report this amount on Form 3800, line 29a	20	23,276	
			Form <b>3468</b>	<b>D</b> (2010)

85

(20 010)

86

	68 (2010)			Page 3
Part	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.			
I	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	121		
m	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	12m		
n	Multiply line 12I by line 12m	12n	237	
	Qualified small wind energy property (see instructions):			
0	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			
	· · · · · · · · · · · · · · · · · · ·	120		
р	Enter the smaller of line 120 or \$4,000	12p	0	
q	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 $\dots \dots	12q		
r	Geothermal heat pump systems (see instructions): 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	12r	2,387	
S	Qualified investment credit facility property (see instructions):         Basis of property placed in service during the tax year         \$	12s	570	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	115	
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13	14	270,860	
15	Rehabilitation and energy credits included on line 14 from passive activities	15	33,426	
16	Subtract line 15 from line 14	16	237,434	
17	Rehabilitation and energy credits allowed for 2010 from a passive activity	17	17,979	
18	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)	18	85,166	
19	Carryback of rehabilitation and energy credits from 2011	19		
20	Add lines 16 through 19. Report this amount on Form 3800, line 29a	20	340,579	

Form **3468** (2010)

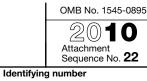
2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **38000** Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

# **General Business Credit**

See separate instructions.
Attach to your tax return.



Total Forms Filed = 646,978

# Part I Current Year Credit

	rtant: You may not be required to complete and file a separate credit form (shown in parenthese etails, see the instructions.	es belo	ow) to claim the c	redit.
1a	Investment credit (Form 3468, Part II only) (attach Form 3468)	1a	2,292	
b	Reserved for future use	1b		
c	Credit for increasing research activities	1c	69,088	
d	Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a			
	pass-through entity:)	1d	51,769	
е	Disabled access credit (Form 8826) (do not enter more than \$5,000)	1e	9,149	
f	Renewable electricity production credit (Form 8835) (see instructions)	1f	3,395	
g	Indian employment credit	1g	7,676	
ĥ	Orphan drug credit (Form 8820)	1h	416	
i	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity:			
	)	1i	984	
i	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1j	4,901	
k	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if			
	claiming this credit from a pass-through entity:	1k	13,524	
I	Biodiesel and renewable diesel fuels credit (attach Form 8864)	11	6,449	
m	Low sulfur diesel fuel production credit (Form 8896)	1m	74	
n	Distilled spirits credit (Form 8906)	1n	269	
ο	Nonconventional source fuel credit (Form 8907)	10	7,307	
р	Energy efficient home credit	1p	13,709	
q	Energy efficient appliance credit (Form 8909)	1q	7,253	
r	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a			
	pass-through entity:)	1r	6,063	
S	Alternative fuel vehicle refueling property credit (Form 8911)	1s	756	
t	Employer housing credit	1t	360	
u	Mine rescue team training credit	1u	*	
v	Agricultural chemicals security credit (Form 8931) (do not enter more than \$2 million)	1v	206	
w	Credit for employer differential wage payments	1w	259	
x	Carbon dioxide sequestration credit (Form 8933)	1x	0	
У	Qualified plug-in electric drive motor vehicle credit (Form 8936)	1y	77	
z	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	1z	45	
aa	New hire retention credit (Form 5884-B)	1aa	*	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	2,544	
2	Add lines 1a through 1bb	2	201,151	
3	Passive activity credits included on line 2 (see instructions)	3	86,664	
4	Subtract line 3 from line 2	4	118,154	
5	Passive activity credits allowed for 2010 (see instructions)	5	59,765	
-	,			
6	Carryforward of general business credit to 2010. See instructions for the schedule to attach $\ .$	6	228,503	
7	Carryback of general business credit from 2011 (see instructions)	7		
•				
8	Add lines 4 through 7. Subtract from that sum any eligible small business credits and enter the			
	result (see instructions)	8	307,672	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2010)

2010 ESTIMATED DATA	LINE COUNTS - (ALL	FIGURES ARE ESTIMAT	ES BASED ON SAMPLES)
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AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

# **General Business Credit**

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



Name(s) shown on return

#### Total Forms Filed = 646,978

Identifying number

#### **Current Year Credit** Part I

	r <b>tant:</b> You may not be required to complete and file a separate credit form (shown in parenthese etails, see the instructions.	es belo	ow) to claim the	credit.
		40	8,693	
1a b	Investment credit (Form 3468, Part II only) (attach Form 3468)	1a 1b	0,093	
c	Credit for increasing research activities	1c	586,775	
d	Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a		500,775	+
-	pass-through entity:)	1d	107,845	
е	Disabled access credit (Form 8826) (do not enter more than \$5,000)	1e	23,275	+
f	Renewable electricity production credit (Form 8835) (see instructions)	16 1f	13,221	+
g		1g	41,604	+
9 h	Orphan drug credit (Form 8820)	1h	2,518	+
i	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity:		2,010	
•		1i	7,977	
i	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1j	1,485	
, k	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if	-,	1,100	+
	claiming this credit from a pass-through entity:	1k	4,908	
Т	Biodiesel and renewable diesel fuels credit (attach Form 8864)	11	4,458	
m	Low sulfur diesel fuel production credit (Form 8896)	1m	537	
n	Distilled spirits credit (Form 8906)	1n	8,774	<u> </u>
0	Nonconventional source fuel credit (Form 8907)	10	4,955	<u> </u>
р	Energy efficient home credit	1p	68,326	+
q	Energy efficient appliance credit (Form 8909)	1q	3,614	<u> </u>
r	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a		- 1 -	
	pass-through entity:)	1r	29,827	
S	Alternative fuel vehicle refueling property credit (Form 8911)	1s	3,833	
t	Employer housing credit	1t	24	
u	Mine rescue team training credit	1u	*	
v	Agricultural chemicals security credit (Form 8931) (do not enter more than \$2 million)	1v	854	
w	Credit for employer differential wage payments	1w	169	
x	Carbon dioxide sequestration credit (Form 8933)	1x	0	
У	Qualified plug-in electric drive motor vehicle credit (Form 8936)	1y	2,193	
z	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	1z	648	
aa	New hire retention credit (Form 5884-B)	1aa	*	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	20,564	
2	Add lines 1a through 1bb	2	947,129	
3	Passive activity credits included on line 2 (see instructions)	3	150 204	
3		3	150,304	+
4	Subtract line 3 from line 2	4	796,825	
5	Passive activity credits allowed for 2010 (see instructions)	5	173,333	
6	Carryforward of general business credit to 2010. See instructions for the schedule to attach .	6	4,337,329	
7	Carryback of general business credit from 2011 (see instructions)	7		
8	Add lines 4 through 7. Subtract from that sum any eligible small business credits and enter the			
	result (see instructions)	8	4,917,780	
or Pape	erwork Reduction Act Notice, see separate instructions. Cat. No. 12392F		Form <b>380</b>	<b>U</b> (2010)

Cat. No. 12392F

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

For Paperwork Reduction Act Notice, see separate instructions.

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Part II

Allowable Credit

9	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	9		
	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 $\ldots$ . $\ldots$ /			
10	Alternative minimum tax:			
10				
	Individuals. Enter the amount from Form 6251, line 35     Corporations. Enter the amount from Form 4626, line 14	10	205 225	
		10	205,225	
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			
11	Add lines 9 and 10	11		
12a	Foreign tax credit			
b	Personal credits from Form 1040 or 1040NR (see instructions) . 12b 170,303			
с	Add lines 12a and 12b	12c	345,826	
13	Net income tax. Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a	13	570,315	
			010,010	
14	Net regular tax. Subtract line 12c from line 9. If zero or less, enter -0- 14 565,844			
14		-		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see			
15				
	instructions)	-		
16	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			
17	Enter the greater of line 15 or line 16	17	450,742	
	•			
18a	Subtract line 17 from line 13. If zero or less, enter -0	18a		
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation			
~	amount attributable to the research credit. (see instructions)	18b		
•	Add lines 18a and 18b	18c	352,950	
С		100	332,930	
40-	Enter the emeller of line 9 or line 190	10-		
19 <b>a</b>	Enter the <b>smaller</b> of line 8 or line 18c	19a		
	C corporations: See the line 19a instructions if there has been an ownership change,			
-	acquisition, or reorganization.			
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)	19b	138,502	
С	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)	19c		

Form **3800** (2010)

Form 3800 (2010)

90

				<u> </u>
Part	II Allowable Credit			
9	<ul> <li>Regular tax before credits:</li> <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,</li> </ul>	9		
	<ul> <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>			
10	Alternative minimum tax:         • Individuals. Enter the amount from Form 6251, line 35         • Corporations. Enter the amount from Form 4626, line 14         • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56	10	3,799,004	
11	Add lines 9 and 10	11		
12a b c	Foreign tax credit       12a         Personal credits from Form 1040 or 1040NR (see instructions)       12b         Add lines 12a and 12b       282,776	12c	2,929,272	
13	Net income tax. Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a	13	81,539,753	
14	Net regular tax. Subtract line 12c from line 9. If zero or less, enter -0- 14 77,743,721			
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)       15       17,029,165			
16	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       16       73,834,363			
17	Enter the greater of line 15 or line 16	17	74,317,791	
			14,017,701	
18a b	Subtract line 17 from line 13. If zero or less, enter -0	18a 18b		
с	Add lines 18a and 18b	18c	7,308,288	
19a	Enter the <b>smaller</b> of line 8 or line 18c	19a		
b	acquisition, or reorganization. Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise,			
с	skip line 19c (see instructions)	19b	538,452	
	accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)	190		

Form **3800** (2010)

Part	II Allowable Credit (Continued)						
Note.	If you are not filing Form 8844, skip lines 20 through 24 and enter -0- o	on line	25.				
20	Multiply line 16 by 75% (see instructions)			. 2	20	42,081	
21	Enter the greater of line 15 or line 20			. 2	21	42,313	
22	Subtract line 21 from line 13. If zero or less, enter -0			. 2	22	43,874	
23	Subtract line 19b from line 22. If zero or less, enter -0			. 2	23	43,843	
24	Enter the amount from Form 8844, line 10 or line 12, excluding any an eligible small business credit (see instructions)				24	28,445	
25	Empowerment zone and renewal community employment credit allo line 23 or line 24				25	24,679	
26	Subtract line 15 from line 13. If zero or less, enter -0			. 2	26	570,306	
27	If you skipped lines 16 through 25, enter -0 Otherwise, add lines 19	b and	25	. 2	27	158,239	
28	Subtract line 27 from line 26. If zero or less, enter -0				28	546,127	
	Enter the investment credit from Form 3468, Part III, line 20 (attach Form 3468)	29a	23,276				
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	29b	35,260				
С	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17.	29c	18,207				
d	Enter the low-income housing credit from Form 8586, Part II, line 18						
e	or line 20	29d 29e	10,991 904				
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	29f	73,679				
g	Enter the qualified railroad track maintenance credit from Form 8900. line 12	29g	89				
h	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:						
	)	29h	175,527				
30	Add lines 29a through 29h and increase that sum by any eligible enter the result (see instructions)				30	385,585	
31	Enter the <b>smaller</b> of line 28 or line 30				31	339,279	
32	<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, 2 as indicated below or on the applicable line of your return:			ons)			
	<ul> <li>Individuals. Form 1040, line 53 or Form 1040NR, line 50</li> <li>Corporations. Form 1120, Schedule J, line 5c</li></ul>		. }	. :	32	462,320	

Form 3800 (2010)

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Part	Allowable Credit (Continued)						
Note.	If you are not filing Form 8844, skip lines 20 through 24 and enter -0- of	on line	25.				
20	Multiply line 16 by 75% (see instructions)			. 2	20	17,051,850	
21	Enter the greater of line 15 or line 20			. 2	21	17,086,126	
22	Subtract line 21 from line 13. If zero or less, enter -0			. 2	22	7,458,866	
23	Subtract line 19b from line 22. If zero or less, enter -0			. 2	23	7,368,210	
24	Enter the amount from Form 8844, line 10 or line 12, excluding any an eligible small business credit (see instructions)	-			24	155,942	
25	Empowerment zone and renewal community employment credit allo line 23 or line 24				25	61,695	
26	Subtract line 15 from line 13. If zero or less, enter -0			. 2	26	64,502,863	
27	If you skipped lines 16 through 25, enter -0 Otherwise, add lines 19	o and :	25	. 2	27	600,143	
28	Subtract line 27 from line 26. If zero or less, enter -0			. 2	28	63,902,720	
<b>29</b> a	Enter the investment credit from Form 3468, Part III, line 20 (attach Form 3468)	29a	340,579				
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	29b	418,666				
С	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17.	29c	84,518				
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	29d	78,519				
e	Enter the applicable part of the amount of the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	29e	32,840				
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	29f	696,031				
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	29g	49,808				
h	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:	29h	362,134				
30	Add lines 29a through 29h and increase that sum by any eligible enter the result (see instructions)	small			30	2,471,614	
31	Enter the <b>smaller</b> of line 28 or line 30			. 3	31	1,568,058	
32	<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, 2 as indicated below or on the applicable line of your return:			ons)			
	<ul> <li>Individuals. Form 1040, line 53 or Form 1040NR, line 50</li> <li>Corporations. Form 1120, Schedule J, line 5c</li></ul>			. 3	32	2,168,205	

Form **3800** (2010)

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

OMB No. 1545-0074

010113 110. 1343-0074
ഹി ◀ ♥
Attachment
Sequence No. <b>62</b>

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

Before you begin:

3903

Form

# Moving Expenses

► Attach to Form 1040 or Form 1040NR.

Total Forms Filed = 1,051,112

Your social security number

	Total Forms Flied – 1,051,112	
1	See the Distance Test and Time Test in the instructions to find out if you can	deduct your moving

✓ See **Members of the Armed Forces** in the instructions, if applicable.

For P	Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 12490K		Form <b>390</b>	<b>3</b> (2010)
	1040NR, line 26. This is your <b>moving expense deduction</b>	5	988,926	
	<b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form			
	No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.			
5	Is line 3 more than line 4?			
	<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>	4	151,910	
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is			
3	Add lines 1 and 2	3	1,023,383	
2	Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals	2	790,157	
1	Transportation and storage of household goods and personal effects (see instructions)	1	908,285	

94	2010	I SAN	MPLES)			
	3903	AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)		OMB No. 1545-0	0074	
Departr	ment of the Treas		2010 Attachment Sequence No. 62			
	s) shown on retu		You	r social security num		
		Total Forms Filed = 1,051,112				
Befo	ore you beg	in: ✓ See the <b>Distance Test</b> and <b>Time Test</b> in the instructions to find out if you car expenses.	ı dedi	uct your moving		
		✓ See Members of the Armed Forces in the instructions, if applicable.				
1	Transporta	tion and storage of household goods and personal effects (see instructions)	1	2,117,942		
2	•	Pluding lodging) from your old home to your new home (see instructions). <b>Do not</b>	2	763,489		
3	Add lines	land 2	3	2,881,432		
4	not includ	total amount your employer paid you for the expenses listed on lines 1 and 2 that is ed in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your with code <b>P</b>	4	286,447		
5	ls line 3 <b>m</b>	ore than line 4?				
	□ No.	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.				
	🗌 Yes.	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>	5	2,638,827		
For F	Paperwork F	Reduction Act Notice, see your tax return instructions. Cat. No. 12490K		Form <b>3903</b>	<b>3</b> (2010)	

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) 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 201Attachment Sequence No. 23

Internal Revenue Service (99)

Taxpayer identification number Name (as shown on your income tax return) 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
а	Off-highway business use						
b	Use on a farm for farming purposes			}			362
С	Other nontaxable use (see <b>Caution</b> above line 1)			J	\$ 325,491		
d	Exported				*		411

#### 2 Nontaxable Use of Aviation Gasoline

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

#### Nontaxable Use of Undyed Diesel Fuel 3

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
а	Nontaxable use			]			
b	Use on a farm for farming purposes			ſ	\$ 51,134		360
С	Use in trains				*		353
d	Use in certain intercity and local buses (see Caution						
	above line 1)				*		350
е	Exported				*		413

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

	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		
а	Nontaxable use taxed at \$.244							
b	Use on a farm for farming purposes			ʃ	\$ 9.117	346		
С	Use in certain intercity and local buses (see <b>Caution</b> above line 1)				*	347		
d	Exported				0	414		
е	Nontaxable use taxed at \$.044				*	377		
f	Nontaxable use taxed at \$.219				*	369		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

# Credit for Federal Tax Paid on Fuels

See the separate instructions.
 Attach this form to your income tax return.



Department of the Treasury Internal Revenue Service (99)

4136

 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
а	Off-highway business use						
b	Use on a farm for farming purposes			}			362
С	Other nontaxable use (see <b>Caution</b> above line 1)			J	\$ 133,685		
d	Exported				*		411

## 2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of c	redit	(e) CRN
а	Use in commercial aviation (other than foreign trade)				\$ 523		354
b	Other nontaxable use (see <b>Caution</b> above line 1)				365		324
С	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		
а	Nontaxable use			}				
h	Use on a farm for farming purposes				¢ 10.001	360		

a	Use on a farm for farming purposes		J	▶ 18,224	360
С	Use in trains			*	353
d	Use in certain intercity and local buses (see Caution				
	above line 1)			*	350
е	Exported			*	413

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

	Claimant certifies that the kerosene did not contain visible e	vidence of dve.					
	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 cr	edit	(e) CRN
а	Nontaxable use taxed at \$.244			}			
b	Use on a farm for farming purposes			J	\$ 2.859		346
С	Use in certain intercity and local buses (see Caution						
	above line 1)				*		347
d	Exported				0		414
е	Nontaxable use taxed at \$.044				*		377
f	Nontaxable use taxed at \$.219				*		369
For Pa	For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 12625R Form <b>4136</b> (2010					<b>36</b> (2010)	

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244				\$ 55	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219*				32	355
С	Nontaxable use (other than use by state or local government) taxed at \$.244				9,117	346
d	Nontaxable use (other than use by state or local government) taxed at \$.219*				*	369
е	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

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	
а	Use by a state or local government			\$ 51,134	360	
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)

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 c	redit	(e) CRN
а	Use by a state or local government		)			
b	Sales from a blocked pump		J	\$ 9,117		346
С	Use in certain intercity and local buses			*		347

#### 8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

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 crea	lit (e) CRN
а	Use in commercial aviation (other than foreign trade) taxed at \$.219*				\$ 32	355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244				55	417
С	Nonexempt use in noncommercial aviation				*	418
d	Other nontaxable uses taxed at \$.244				9,117	346
е	Other nontaxable uses taxed at \$.219*				*	369
f	LUST tax on aviation fuels used in foreign trade				0	433
	*See instructions for possible rate changes.					•

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Registration No. ►

Registration No. ►

Registration No. ►

Form 4136 (2010)

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244				\$ 204	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219*				101	355
С	Nontaxable use (other than use by state or local government) taxed at \$.244				2,859	346
d	Nontaxable use (other than use by state or local government) taxed at \$.219*				*	369
е	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

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 credi	(e) CRN	
а	Use by a state or local government			\$ 18,224	360	
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)

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use by a state or local government		]		
b	Sales from a blocked pump		J	\$ 2,859	346
С	Use in certain intercity and local buses			*	347

### 8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

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
а	Use in commercial aviation (other than foreign trade) taxed at \$.219*				\$ 101	355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244				204	417
С	Nonexempt use in noncommercial aviation				*	418
d	Other nontaxable uses taxed at \$.244				2,859	346
е	Other nontaxable uses taxed at \$.219*				*	369
f	LUST tax on aviation fuels used in foreign trade				0	433
	*See instructions for possible rate changes.					

Registration No. ►

Registration No. ►

#### 9 Alcohol Fuel Mixture Credit

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 cre	(d) Amount of credit	
а	Alcohol fuel mixtures containing ethanol			\$*		393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)			0		394

#### 10 Biodiesel or Renewable Diesel Mixture Credit

**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 mixture by mixing be 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
а	Biodiesel (other than agri-biodiesel) mixtures			\$*		388
b	Agri-biodiesel mixtures			0		390
С	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
а	Liquefied petroleum gas (LPG)				\$ 292	419
b	"P Series" fuels				*	420
С	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*	421
d	Liquefied hydrogen				*	422
е	Any liquid fuel derived from coal (including peat) through the					
	Fischer-Tropsch process				0	423
f	Liquid fuel derived from biomass				0	424
g	Liquefied natural gas (LNG)				*	425
h	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 credi	t (e) CRN
а	Liquefied petroleum gas (LPG)			\$ 1,540	426
b	"P Series" fuels			*	427
С	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*	428
d	Liquefied hydrogen			0	429
е	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch				
	process			0	430
f	Liquid fuel derived from biomass			0	431
g	Liquefied natural gas (LNG)			0	432
h	Liquefied gas derived from biomass			0	436
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)			0	437

99

#### Registration No.►

Registration No. ►

Form 4136 (2010)

#### 9 Alcohol Fuel Mixture Credit

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.

Registration No.►

Registration No. ►

		(b) Rate	(c) Gallons of alcohol	(d) Amount of credit		(e) CRN
а	Alcohol fuel mixtures containing ethanol			\$*		393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)			0		394

#### 10 Biodiesel or Renewable Diesel Mixture Credit

**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 and, if applicable, the Statement of Biodiesel and, if applicable, the Statement of Biodiesel 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
а	Biodiesel (other than agri-biodiesel) mixtures			\$*		388
b	Agri-biodiesel mixtures			0		390
С	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 credi	(e) CRN
а	Liquefied petroleum gas (LPG)				\$ 277	419
b	"P Series" fuels				*	420
С	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*	421
d	Liquefied hydrogen				*	422
е	Any liquid fuel derived from coal (including peat) through the					
	Fischer-Tropsch process				0	423
f	Liquid fuel derived from biomass				0	424
g	Liquefied natural gas (LNG)				*	425
h	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 credi	t (e) CRN
а	Liquefied petroleum gas (LPG)			\$ 1,779	426
b	"P Series" fuels			*	427
С	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*	428
d	Liquefied hydrogen			0	429
е	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch				
	process			0	430
f	Liquid fuel derived from biomass			0	431
g	Liquefied natural gas (LNG)			0	432
h	Liquefied gas derived from biomass			0	436
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)			0	437
h i				•	

13	Registered Credit Card Issuers	Reg	jistration No.	•	
		(b) Rate	(c) Gallons	(d) Amount of credi	t (e) CRN
а	Diesel fuel sold for the exclusive use of a state or local government			\$ 51,134	360
b	Kerosene sold for the exclusive use of a state or local government			9,117	346
С	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.				

#### Nontaxable Use of a Diesel-Water Fuel Emulsion 14

	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 c	redit	(e) CRN	
а	Nontaxable use				\$0		309	
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

#### Exported Dyed Fuels and Exported Gasoline Blendstocks 16

		(b) Rate	(c) Gallons	(d) Amount of cro	edit	(e) CRN
а	Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001			\$0		415
b	Exported dyed kerosene			0		416

17	<b>Total income tax credit claimed.</b> 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	\$ 354,848		
				Form <b>4</b>	<b>136</b> (2010)

Form 4136 (2010)

Page	4
------	---

13	Registered Credit Card Issuers Registration No. ►					
-		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	
а	Diesel fuel sold for the exclusive use of a state or local government			\$ 18,224	360	
b	Kerosene sold for the exclusive use of a state or local government			2,859	346	
С	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 cr	redit	(e) CRN					
а	Nontaxable use				\$ 0		309					
b	Exported				0		306					

# 15 Diesel-Water Fuel Emulsion Blending

# Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of cr	edit	(e) CRN
Blender credit			\$0		310

# 16 Exported Dyed Fuels and Exported Gasoline Blendstocks

		(b) Rate	(c) Gallons	(d) Amount of c	redit	(e) CRN
а	Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001			\$ 0		415
b	Exported dyed kerosene			0		416

17	<b>Total income tax credit claimed.</b> 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	\$ 158,669		
				Form <b>4</b>	<b>136</b> (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

PL	ES)		103
1		1515	0170

	1560 L		Deprecia	-	-				OMB No. 1545-0172
Form	4562		-						20 <b>10</b>
Depart	ment of the Treasury		(Including In						Attachment
Interna	Revenue Service (99)	► Se	e separate instru				your tax return.		Sequence No. 67
Name	shown on return) (s) shown on return	Forms Filed = 1		usines	s or activity to w	hich this form re	lates	Ident	ifying number
Pa			rtain Property	Und	ler Section	179		_	
га			ed property, col				omplete Part I.		
1	Maximum amount (					-		1	
2								2	2,801,705
3	Threshold cost of s	ection 179 pro	perty before redu	uctior	n in limitation	(see instruct	tions)	3	
4								4	
5							er -0 If married filing		
	separately, see inst		• • • • • • • •	• •				5	4,621,813
6	( <b>a</b> ) De	escription of proper	ту		isua) teost (a)	ness use only)	(c) Elected cost		-
									-
7	Listed property. Ent	ter the amount	from line 29			7	273,966		-
	Total elected cost c							8	4,201,864
9								9	4,201,849
10								10	193,725
11	-		-				line 5 (see instructions)	11	4,438,663
12	Section 179 expense	e deduction. A	dd lines 9 and 1	0, bu	t do not ente	r more than	lin <u>e 11</u>	12	4,166,729
13	Carryover of disallo						13		
-	: Do not use Part II			-				<u> </u>	
							clude listed property.)	(See i	nstructions.)
14	during the tax year				otner than	listea prop	erty) placed in service		
45								14 15	1,620,630
	Other depreciation							16	1,581
	t III MACRS De	· ·	,						943,520
i di					Section A		lionoly		
17	MACRS deductions	for assets pla	ced in service in	tax y	ears beginnii	ng before 20	10	17	5,798,871
18	If you are electing	to group any a	assets placed in	servi	ce during the	e tax year in	to one or more general		
	asset accounts, che					loxes checke	-		
	Section B			-	y 2010 Tax Y	ear Using th	e General Depreciatio	n Syst	em
(a)	Classification of property	(b) Month and year placed in service	(c) Basis for deprecia (business/investment only-see instruction	tuse	(d) Recovery period	(e) Conventio	on (f) Method	(g) D	Depreciation deduction
<b>19</b> a	, , , ,	_	140,758						140,213
b	, , , ,	_	1,533,333					<u> </u>	1,532,934
	7-year property	-	1,220,805						1,219,783
	10-year property 15-year property	-	147,852						146,888
	20-year property		298,696					+	298,695
	25-year property		62,690 6,264					+	<u>62,690</u> 6,263
-	Residential rental		1,180,806					+	1,180,606
		rmined type	1,502					+	1,502
i	i Nonresidential real		547,431					+	546,244
	property Tot	al GDS cost	4,058,556						4,055,004
	Section C-	-Assets Place	d in Service Du	ring 2	2010 Tax Ye	ar Using the	Alternative Depreciat	on Sy	stem
	Class life		25,897					$\perp$	25,897
	12-year		250					<u> </u>	250
-	; 40-year		6,503						6,503
	t IV Summary (		,	Tot	tal ADS Cost	= 32,101	Total AD		$\frac{1}{2}$
	Listed property. Ent			 7 lin/	 as 10 and 20		, and line 21. Enter here	21	2,434,646
								22	11,354,889
23	For assets shown a	-							11,304,009
-	portion of the basis						23 *		
For F	Paperwork Reduction	Act Notice, see	separate instruct	tions.		Cat	. No. 12906N		Form <b>4562</b> (2010)

104	2010 EST					MATES BASED ON S	AMPL	ES)
	4500	AMOUNT	S OF SELECTED					OMB No. 1545-0172
Form	4562		-	tion and A				
			(Including Info	ormation on	Listed Prop	perty)		
	ment of the Treasury I Revenue Service (99)	► Se	e separate instruct	ions.	Attach to y	our tax return.		Attachment Sequence No. 67
Name	(s) shown on return			ness or activity to w	hich this form relate	es	Identi	ifying number
	Total I	Forms Filed = 1	1,602,772					
Pa			rtain Property U					
	,		d property, com			•	· · ·	
1	•		·				1	40.000.507
2					-		2	40,028,597
3			-			ns)	3	
4 5						-0 If married filing	4	
5	separately, see inst					· · · · · · · · ·	5	2 250 942 449
6		escription of proper			iness use only)	(c) Elected cost	5	2,259,812,448
0	(4) 50		.y					
7	Listed property. Ent	ter the amount	from line 29		7	1,553,960		
8						7	8	50,282,177
9		•			· //		9	50,255,457
10							10	2,021,297
11	Business income limi						11	696,096,750
12	Section 179 expens						12	49,624,371
13	Carryover of disallo					13		10,021,071
Note	: Do not use Part II							
Pa	t II Special Dep	reciation Allo	wance and Othe	r Depreciation	n (Do not inclu	ude listed property.)	(See i	nstructions.)
						y) placed in service		, , , , , , , , , , , , , , , , , , , ,
	during the tax year	(see instruction	ns)				14	9,949,532
15	Property subject to	section 168(f)(	1) election				15	16,413
16	Other depreciation						16	4,550,270
Pa			o not include list				<b>_</b>	.,,
				Section A				
17	MACRS deductions	for assets place	ced in service in ta	x years beginni	ng before 2010		17	41,990,509
18	•	• • •	· · · · · · · · · · · · · · · · · · ·	-	-	one or more general		
	asset accounts, che							
	Section B			•	ear Using the	General Depreciation	ו Syst	em
(a)	Classification of property	(b) Month and year placed in	(c) Basis for depreciatio (business/investment us)	(a) Recovery	(e) Convention	(f) Method	(g) D	epreciation deduction
		service	only-see instructions)	period	.,			•
19a	, , , ,		1,445,883					410,151
k	· · · · · · · · · · · · · · · · · · ·	-	12,039,152					1,879,418
C		-	14,270,791					1,501,983
	10-year property	-	1,839,885					124,810
	15-year property	-	4,189,157					169,442
	f 20-year property	-	1,577,394					47,426
	25-year property		153,682					3,744
r	Residential rental		149,612,035					3,349,026
		rmined type	6,837					6,373
	Nonresidential real		38,440,026					610,453
		al GDS cost	223,574,842			ham ating Dama sinti		,102,827
		-ASSETS PIACE		ig 2010 Tax Ye	ar Using the A	Iternative Depreciatio	on Sys	
	Class life		651,482					41,297
	12-year		90,419					2,687
	; 40-year	Soo instructio	1,385,971					19,304
	rt IV Summary (			<u>S Cost = 2,127,</u>	872	I otal ADS [		tion = 63,288
21 22	Listed property. Ent						21	6,223,393
22	and on the appropria					and line 21. Enter here	00	100 500 00 1
23	For assets shown a						22	120,520,604
20	portion of the basis					23 *		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

#### Form 4562 (2010)

Page 2

Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for Part V 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.) **Yes No 24b** If "Yes," is the evidence written? 24a Do you have evidence to support the business/investment use claimed? 🗌 Yes 🗌 No (c) (e) (a) (b) (f) (g) (h) (i) Business/ Basis for depreciation (d) Type of property (list Date placed Method/ Depreciation Elected section 179 Recovery investment use Cost or other basis (business/investment vehicles first) Convention deduction in service period cost use only) percentage 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a gualified business use (see instructions) . 25 222,000 26 Property used more than 50% in a qualified business use: % 1,960,996 1,878,649 % % 27 Property used 50% or less in a qualified business use: % S/L -632,534 598,437 5/L -% total 26e + 27e % S/L -2,464,370 **28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28 2.434.646 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29 273,966 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) (b) (c) (d) (e) (f) Vehicle 6 Vehicle 1 Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 5 **30** Total business/investment miles driven during the year (do not include commuting miles) . 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles driven . . . . . . . . . . . . . 33 Total miles driven during the year. Add lines 30 through 32 . . . . . . . . . . . Yes No Yes Yes No Yes Yes No 34 Was the vehicle available for personal use Yes No No No during off-duty hours? . . . . . . . 35 Was the vehicle used primarily by a more than 5% owner or related person? . . . 36 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). 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by Yes No 38 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 . . . . **39** Do you treat all use of vehicles by employees as personal use? . . . . . . . . 40 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? . . . . . . . . . . . . 41 Do you meet the requirements concerning gualified 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 (e) (b) Amortization (a) (c) (d) (f) Date amortization Description of costs Amortizable amount Code section Amortization for this year period or begins percentage 42 Amortization of costs that begins during your 2010 tax year (see instructions): 271,705

43Amortization of costs that began before your 2010 tax year4343666,96544Total. Add amounts in column (f). See the instructions for where to report44860,742

106

Form 4562 (2010)

Pa		d Proper					tain ot	ner vo	enicies	, certa	ain cor	nputer	s, and	a proj	perty us	sed tor
		tainment, ı <i>For any ve</i>					standa	rd mile	ano rat	o or de	ducting		ovnon	se cor	nnlete <b>o</b> r	alu 210
		olumns (a)										lease	елрепа	se, con		<b>11y</b> 24a,
		– Depreci										for pa	ssenge	er autor	mobiles.)	
<b>2</b> 4a	Do you have e							] Yes [	_		"Yes," is				Yes	
	(a) e of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment us percentage		<b>d)</b> ther basis		(e) for depre ness/inves use only)	stment	<b>(f)</b> Recover period	-	(g) ethod/ nvention		<b>(h)</b> preciatio eduction		(i) Elected sec cost	
25	Special dep the tax yea		llowance 1				erty pla	ced in			25	1	,526,00	01		
26	Property us	ed more tha	an 50% in	a qualified	d busin	ess use	:					<u> </u>	,020,00			
			%			3	9,705,6	618				4	,367,98	84		
			9													
	<u> </u>	1.500/	9		•											
27	Property us	ea 50% or	less in a q		isiness		3,605,94	16		S/L·			200.40	0		
			9			_	al 26e +			S/L·			329,40	8		
			9				3.311.5	-		S/L·						
28	Add amoun	ts in colum	-	-	h 27. E		· · ·		21, pag		28	6	,223,3	93		
29	Add amoun			-								-	•		1,553,96	0
	plete this sect our employees			y a sole pr	oprietor	, partne	r, or oth	er "mo		5% owr						vehicles
30	Total busines the year ( <b>do r</b>			•		a) cle 1		b) icle 2		<b>c)</b> icle 3		<b>d)</b> icle 4	Ve	<b>(e)</b> hicle 5		( <b>f)</b> icle 6
	<ul> <li>the year (do not include commuting miles) .</li> <li>Total commuting miles driven during the year</li> <li>Total other personal (noncommuting) mile driven</li></ul>			•												
33	Total miles d 30 through 3	-	the year.													
34	Was the veh during off-du				Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35	Was the veh than 5% own															
36	Is another ve	hicle availab	le for perso	onal use?												
	wer these que e than 5% ov	estions to d		f you mee	t an ex	ception					-				s who <b>ar</b>	e not
37	Do you mai your employ			statemen	-		-	rsonal	use of v	/ehicle: 	s, incluc	ding co 	mmuti	ng, by 	Yes	No
38	Do you mai employees?					•	•				•		-		r 📃	
39 40	Do you trea Do you pro- use of the v	vide more t	han five v	ehicles to	your e	mploye	es, obt	ain inf	ormatio	 n from 	 your er	nploye	es abo	ut the	,	
41	Do you mee Note: If you															
Pa	rt VI Amoi	tization														
		( <b>a)</b> on of costs	ſ	<b>(b)</b> Date amortiza begins	ation	Amor	<b>(c)</b> tizable ar	nount	С	<b>(d)</b> ode sect	ion	(e) Amortiz perioc percen	ation d or	Amorti	<b>(f)</b> ization for th	nis year
42	Amortization	of costs that	at begins d	uring your	2010 ta	ax year (	see inst	ruction	is):							
							0.47.0									
12	Amortizatio		hat bogan	before ve	ur 2010		,847,28 ar						43		1,594,34	8
+0	Amonizatio		nat begall	DEIDIE VO	u 2010	ιαλ νθ	αι						140		1,007,04	0

1,891,102 Form **4562** (2010) 44 44 Total. Add amounts in column (f). See the instructions for where to report . . . . .

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

NUMBER OF RETURNS FILED FOR SELECTED LINES Casualties and Thefts

OMB No. 1545-0177

See separate instructions.

Attach to your tax return.
 Use a separate Form 4684 for each casualty or theft.

2010 Attachment Sequence No. 26 Identifying number

Department of theTreasury Internal Revenue Service Name(s) shown on tax return

4684

Form

### Total Forms Filed = 310,319

**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.)

	usiness of for income-producing purposes.							
1	Description of properties (show type, location, and date ac the same casualty or theft.	quired	for each property)	. Use a separ	ate line	for each prop	erty los	at or damaged from
	Property A							
	Property B							
	Property C							
	Property D							
					Prop	erties		
			Α	В		C		D
2	Cost or other basis of each property	2						
3	Insurance or other reimbursement (whether or not you							
	filed a claim) (see instructions)	3						
	Note: If line 2 is more 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	4						
5	Fair market value <b>before</b> casualty or theft	5						
6	Fair market value <b>after</b> casualty or theft	6						
7	Subtract line 6 from line 5	7						
8	Enter the <b>smaller</b> of line 2 or line 7	8						
9	Subtract line 3 from line 8. If zero or less, enter -0	9						
10	Casualty or theft loss. Add the amounts on line 9 in column	ns A th	rough D...				10	
11	Enter the smaller of line 10 or \$100						11	
12	Subtract line 11 from line 10						12	
	Caution: Use only one Form 4684 for lines 13 through 21.							
13	Add the amounts on line 12 of all Forms 4684	• • •					13	244,137
14	Add the amounts on line 4 of all Forms 4684	• • •					14	2,384
15	<ul> <li>If line 14 is more than line 13, enter the difference here a complete the rest of this section (see instructions).</li> </ul>	nd on	Schedule D. <b>Do no</b>	ot )			15	*
	• If line 14 is <b>less</b> than line 13, enter -0- here and go to line	e 16.		} ·	• •			
	• If line 14 is equal to line 13, enter -0- here. Do not comp		e rest of this sectio	on.				
16	If line 14 is less than line 13, enter the difference			-			16	248,749
17	Does the amount on line 12 include a loss from a disaster 2007 that occurred before 2010?							
	Yes. Enter the amount from line 3 of the Worksheet (Form 1040), go to line 18. Otherwise, enter this amo complete the rest of Section A. Form 1040NR filers,	ount on	Schedule L (Form					
	<b>No.</b> Enter -0- and go to line 18						17	11,203
18	Subtract line 17 from line 16						18	232,935
19	Enter 10% of your adjusted gross income from Form 1040 instructions	, line 3	8, or Form 1040NF	R, line 36. Est	ates an	d trusts, see	19	236,414
20	Subtract line 19 from line 18. If zero or less, enter -0-						20	93,848
	Add lines 17 and 20. Also enter the result on Schedule A (F Estates and trusts, enter the result on the "Other deduction	Form 1	040), line 20, or Fo	rm 1040NR, S	Schedu	e A, line 8.	21	103,002
Eor I	Paperwork Reduction Act Notice, see page 5 of the instr				. 12997C			Form <b>4684</b> (2010

108	3 2010 ESTIMATED DA AMO	TA LINE COUNTS - DUNTS OF SELECTE							IPLE:	S)		
							-,	OMB No. 1545-0177				
Form	m 4684 Casualties a ► See separate					୭⋒ <b>₄</b> ∩						
Depa	rtment of theTreasury	<ul> <li>Attach to your tax return.</li> </ul>								Attachment		
	ernal Revenue Service Use a separate Form 4684 for each casualty or theft.							Sequence No. <b>26</b>				
Name(s) shown on tax return         Ident           Total Forms Filed = 310,319         Ident							Identifyi	ifying number				
	CTION A—Personal Use Pro pusiness or for income-produce		ction	to report c	asualtie	s and the	ts of pr	operty I	<b>not</b> เ	used in a tra	ade	
	Description of properties (show typ	<b>3</b> 1 1 <i>j</i>	auirea	d for each pro	pertv). Us	e a separate	line for e	ach prope	rtv los	t or damaged	from	
	the same casualty or theft.		90			o a coparato		aon propo		t of damaged		
	Property A											
	Property B											
	Property C											
	Property D											
							Properties					
				A B C			С	D				
2	Cost or other basis of each proper	ty	2									
3	Insurance or other reimbursemen filed a claim) (see instructions) .	· ·	3									
	Note: If line 2 is more than line 3, s	skip line 4.										
4	Gain from casualty or theft. If line enter the difference here and skip	lines 5 through 9 for										
	that column. See instructions if line or other reimbursement you die											
	received payment for your loss in a	a later tax year	4									
5	Fair market value <b>before</b> casualty		5									
6	Fair market value after casualty or		6									
7	Subtract line 6 from line 5		7									
8	Enter the <b>smaller</b> of line 2 or line 7		8									
9												
10									10			
11								11				
12	Subtract line 11 from line 10								12			
40	Caution: Use only one Form 4684 for lines 13 through 21.								10	3,218,852		
	Add the amounts on line 12 of all Forms 4684						f	13	18,035			
	dd the amounts on line 4 of all Forms 4684								14	10,000		
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).								15	*		
	If line 14 is less than line 13, enter -0- here and go to line 16.								10			
	<ul> <li>If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.</li> </ul>											
16	If line 14 is <b>less</b> than line 13, enter the difference								16	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?											
	<ul> <li>Yes. 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.</li> </ul>											
	<b>No.</b> Enter -0- and go to line 18							17	316,621			
18	Subtract line 17 from line 16							ł	18	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								19	2,327,808		
20	Subtract line 19 from line 18. If zer							t	20	1,900,949		
	Add lines 17 and 20. Also enter the							t		,,		
21	Estates and trusts, enter the result								21	2,197,494		
For F	For Paperwork Reduction Act Notice, see page 5 of the instructions.									Form <b>4684</b>	(2010)	

Attachment Sequence No. 26

Name	ame(s) shown on tax return. Do not enter name and identifying number if shown on other side.					Identi	ntifying number			
-	TION B—Business and Income-Producing P		-							
Par	Casualty or Theft Gain or Loss (Use a s	separ	ate Part I for eac	ch casu	alty or	thef	t.)			
22	Description of properties (show type, location, and date ad	cquirec	d for each property).	Use a se	eparate lir	ne fo	r each prop	erty los	t or damaged	i –
	from the same casualty or theft.									
	Property A									
	Property B									
	Property C									
	Property D				Dro		tion			
						per	ties		<b></b>	
		00	Α		В	_	С	1	D	1
23	Cost or adjusted basis of each property	23				_				
24	Insurance or other reimbursement (whether or not you									
	filed a claim). See the instructions for line 3	24				_				
	Note: If line 23 is more than line 24, skip line 25.									
25	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	25								
26	Fair market value <b>before</b> casualty or theft	26								
27	Fair market value <b>after</b> casualty or theft	27								
28	Subtract line 27 from line 26	28								
29	Enter the <b>smaller</b> of line 23 or line 28	29								
	Note: If the property was totally destroyed by casualty or lost									
	from theft, enter on line 29 the amount from line 23.									
30	Subtract line 24 from line 29. If zero or less, enter -0-	30								
31	Casualty or theft loss. Add the amounts on line 30. Enter the	total h	ere and on line 32 <b>or</b>	· line 37 (	see instru	ctior	is)	31		
Par	Summary of Gains and Losses (from se	epara	te Parts I)	(b)	Losses fro	n cas	sualties or the	fts	(c) Gains fr	rom
	(a) Identify casualty or theft				le, busines: I or royalty	3,	<i>(ii)</i> Incom producing		casualties or includible in in	
		<u></u>		pr	operty		employee pro	operty		loome
	Casualty or Theft	of Pi	roperty Held Or		r or Les	S				T
32				(		) (		)		
				(		)(		)		
33	Totals. Add the amounts on line 32		<b>33</b>	(		) (		)		
34	Combine line 33, columns (b)(i) and (c). Enter the net gain	or (loss	s) here and on Form	4797, lir	ne 14. If Fo	orm	4797 is			
	not otherwise required, see instructions							34	16,638	
35	5 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 a						· ·			
	1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and tru							35		
	Casualty or Theft o									
	Casualty or theft gains from Form 4797, line 32				<u>· · · ·</u> ·	<u>.</u>		36	1,820	
37				(		) (		)		<u> </u>
			i	(		) (				
38	Total losses. Add amounts on line 37, columns (b)(i) and (b					) (		)		
39	Total gains. Add lines 36 and 37, column (c)							39	6,906	
40	Add amounts on line 38, columns (b)(i) and (b)(ii)							40	46,802	
41 a	If the loss on line 40 is <b>more</b> than the gain on line 39: Combine line 38, column (b)(i) and line 39, and enter the nupartnerships) and S corporations, see the note below. All 4797 is not otherwise required, see instructions.	others	, enter this amount o	on Form	4797, line	14.	If Form	41a	33,328	
t	Enter the amount from line 38, column (b)(ii) here. Individu Schedule A (Form 1040), line 28, or Form 1040NR, Schedu an employee on Schedule A (Form 1040), line 23, or Form the "Other deductions" line of your tax return. Partnership	uals, er ule A, l 10401 os (exc	nter the amount fror line 16, and enter the NR, Schedule A, line ept electing large pa	n income e amoun e 11. Esta artnershi	e-produci t from pro ates and t ps) and S	ng p opert rust: S coi	roperty on y used as s, enter on rporations,	41b	11,463	
40	see the note below. Electing large partnerships, enter on F							410	11,705	+
42	If the loss on line 40 is <b>less</b> than or <b>equal</b> to the gain on line a (except electing large partnerships), see the note below. All o	others,	enter this amount on	Form 47	97, line 3		ersnips	42	6,593	
	<b>Note:</b> Partnerships, enter the amount from line 41a, 41b, c S corporations, enter the amount from line 41a or 41b on H				<, line 11.					

Page	2

Part I

#### Form 4684 (2010)

Attachment Sequence No. 26

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

SECTION B—Business and Income-Producing Property

Page 2

Identifying number

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 Α В С D 23 23 Cost or adjusted basis of each property . . . 24 Insurance or other reimbursement (whether or not you 24 filed a claim). See the instructions for line 3 . . . Note: If line 23 is more than line 24, skip line 25. 25 Gain from casualty or theft. If line 24 is more 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 25 26 Fair market value **before** casualty or theft 26 27 Fair market value after casualty or theft . 27 28 Subtract line 27 from line 26 . . . 28 29 Enter the smaller of line 23 or line 28 29 Note: If the property was totally destroyed by casualty or lost from theft, enter on line 29 the amount from line 23. 30 Subtract line 24 from line 29. If zero or less, enter -0-30 Casualty or theft loss. Add the amounts on line 30. Enter the total here and on line 32 or line 37 (see instructions) 31 31 Summary of Gains and Losses (from separate Parts I) (b) Losses from casualties or thefts Part II (c) Gains from (i) Trade, business. (ii) Incomecasualties or thefts (a) Identify casualty or theft producing and rental or royalty includible in income employee property property Casualty or Theft of Property Held One Year or Less 32 ) | ( ) ( ) ) ( ) 33 Totals. Add the amounts on line 32 33 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 -227.561not otherwise required, see instructions . . . . . . . . . . . 34

Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

35 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 . . . . 35
 Casualty or Theft of Property Held More Than One Year

24.647 36 Casualty or theft gains from Form 4797, line 32 . . . . . . 36 37 ) ) ( ) ( 557.325 ) | () 38 Total losses. Add amounts on line 37, columns (b)(i) and (b)(ii) . . 38 Total gains. Add lines 36 and 37, column (c) . 39 157,418 39 1,953,008 40 40 Add amounts on line 38, columns (b)(i) and (b)(ii) 41 If the loss on line 40 is **more** than the gain on line 39: a 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 -522,682 41a 4797 is not otherwise required, see instructions. 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, 41b 1,038,740 see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11 42 If the loss on line 40 is less than or equal 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 42 122,071 Note: 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.

5)
)

OMB	No.	1545-0184

Form <b>4797</b>
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Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

#### NUMBER OF RETURNS FILED FOR SELECTED LINES **Sales of Business Property**

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Under Sections 179	aliu 200F(D)(2))
o your tax return.	See separate instructions.

	2010							
	Attachment							
	Sequence No. 27							
Identifying number								

Attach to your tax return.

Total Forms Filed = 2,844,940

Enter the gross proceeds from sales or exchanges reported to you for 2010 on Form(s) 1099-B or 1099-S (or 1 substitute statement) that you are including on line 2, 10, or 20 (see instructions) . .

Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Part I Than Casualty or Theft-Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or o basis, plu improvements expense of s	s s and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
								4 000 000
							-	1,980,899
3	Gain, if any, from Form 4684	,					3	5,630 235,561
4	Section 1231 gain from insta						4	
5	Section 1231 gain or (loss) f		0				5	3,888 362,079
6	Gain, if any, from line 32, fro		,				6	
7	Combine lines 2 through 6.		•				7	2,435,817
	Partnerships (except elec instructions for Form 1065,	Schedule K. line 10	), or Form 1120S.	Schedule K. line 9.	Skip lines 8. 9. 11. a	nd 12 below.		
	Individuals, partners, S co line 7 on line 11 below and losses, or they were recap Schedule D filed with your r	rporation shareho I skip lines 8 and 9 tured in an earlier	<b>biders, and all oth</b> 9. If line 7 is a gai 7 year, enter the g	<b>ners.</b> If line 7 is zero in and you did not gain from line 7 as	o or a loss, enter the have any prior year	amount from section 1231		
8	Nonrecaptured net section	1231 losses from p	rior years (see ins	tructions)			8	186,202
9	Subtract line 8 from line 7. I	f zero or less, ente	r -0 If line 9 is ze	ero, enter the gain fr	rom line 7 on line 12 l	oelow. If line		
	9 is more than zero, enter							
	capital gain on the Schedule	e D filed with your r	return (see instruct	tions)			9	96,557
Pa	rt II Ordinary Gains a							
10	Ordinary gains and losses n	ot included on line	s 11 through 16 (ir	nclude property hele	d 1 year or less):	1		
								000.400
								369,428
11	Loss, if any, from line 7 .						11	( 1,114,828 )
12	Gain, if any, from line 7 or a		••				12	186,202
13							13	482,097
14	Net gain or (loss) from Form						14	14,995
15	Ordinary gain from installme						15	675
16	Ordinary gain or (loss) from	-					16	5,317 1,940,649
17	Combine lines 10 through 1						17	1,940,049
18	For all except individual retu and b below. For individual				ine of your return and	d skip lines a		
а	If the loss on line 11 includes of the loss from income-pro			· / · / ·		•		
	used as an employee on Sch	• • • •	,		•	· · ·	18a	*
b	Redetermine the gain or (los	ss) on line 17 exclu	ding the loss, if an	ny, on line 18a. Ente	er here and on Form 1	040, line 14	18b	1,940,638

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13086I

Form 4797 (2010)

112	2010 EST	IMATED DATA LINE	COUNTS - (AL	L FIGURES ARE	E ESTIMATES BA	SED ON SA	AMPL	ES)	
112		AMOUNTS OF SE	ELECTED LINE	S FILED (IN THOU	JSANDS OF DOL	LARS)			
	4797	S	Sales of Bu	isiness Prop	perty		OMB No. 1545-0184		
Form	7/3/	(Also Invo	luntary Conve	rsions and Reca	pture Amounts		୭⋒ <b>1∩</b>		
Dopart	ment of the Treasury			179 and 280F(			Attachment		
Interna	l Revenue Service (99)	Attach to	your tax return.	See sepa	rate instructions.		Sequence No. 27		
Nam	e(s) shown on return					Identifying r	umbe	r	
			ms Filed = 2,844						
1		ceeds from sales or exc							
		t) that you are including			<u> </u>		1		
Pa		changes of Proper					sions	From Other	
	Than Casua	alty or Theft—Most	Property Hel	d More Than 1	<b>```</b>	,			
2	(a) Description	(b) Date acquired	(c) Date sold	(d) Gross	(e) Depreciation allowed or	(f) Cost or o basis, plu		(g) Gain or (loss)	
-	of property	(mo., day, yr.)	(mo., day, yr.)	sales price	allowable since	improvements	and	Subtract (f) from the sum of (d) and (e)	
					acquisition	expense of s	sale		
								24 646 746	
								34,646,715 85,476	
3	Gain, if any, from Forr	,					3	5,229,254	
4	Ŭ	m installment sales from					4	461,561	
5	0	(loss) from like-kind exch	0				5 6	21,059,000	
6		32, from other than casu	•				0 7	61,482,005	
7		ugh 6. Enter the gain or (lo t electing large partne	· ·	••••				01,402,000	
		1065, Schedule K, line 10							
	Individuals, partners	, S corporation shareho	Iders, and all oth	ers. If line 7 is zero	or a loss, enter the a	amount from			
		w and skip lines 8 and 9							
		recaptured in an earlier your return and skip lines			a long-term capital	gain on the			
8		ection 1231 losses from p					8	5,620,475	
9	•	ne 7. If zero or less, ente							
9									
	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	
Par		ains and Losses (se							
10	-	sses not included on line		,	1 year or less):				
								4,590,430	
11	Loss, if any, from line	7					11	( 30,239,515 )	
12	Gain, if any, from line	7 or amount from line 8,	if applicable .				12	1,802,353	
13	Gain, if any, from line	31					13	6,538,538	
14	Net gain or (loss) from	n Form 4684, lines 34 and	l41a				14	-220,960	
15	Ordinary gain from ins	stallment sales from Form	n 6252, line 25 or 3	36			15	62,010	
16	Ordinary gain or (loss)	) from like-kind exchange	s from Form 8824				16	48,278	
17	Combine lines 10 thro	ough 16					17	-17,418,866	
18	For all except individu	ual returns, enter the amo	ount from line 17 c	on the appropriate lir	ne of your return and	skip lines a			
	and b below. For indiv	vidual returns, complete l	ines a and b below	v:					
а	If the loss on line 11 in	cludes a loss from Form 4	684, line 38, colun	nn (b)(ii), enter that pa	art of the loss here. E	nter the part			
		ne-producing property on			•				
		on Schedule A (Form 1040)	· · · · · · · · · · · · · · · · · · ·				18a	*	
-		or (loss) on line 17 exclu	-	ly, on line 18a. Enter		J40, line 14	18b	-17,418,188	
For F	Paperwork Reduction	Act Notice, see separat	te instructions.		Cat. No. 13086I			Form <b>4797</b> (2010)	

# 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 125	(b) Date acq (mo., day,		(c) Date sold (mo., day, yr.)			
Α							
В							
С							
D							
	These columns relate to the properties on lines 19A through 19D	.►	Property A	Property B	Property	Ċ	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20					
21	Cost or other basis plus expense of sale	21					
22	Depreciation (or depletion) allowed or allowable	22					
23	Adjusted basis. Subtract line 22 from line 21	23					
24	Total gain. Subtract line 23 from line 20	24					
25	If section 1245 property:						
а	Depreciation allowed or allowable from line 22	25a					
b	Enter the <b>smaller</b> of line 24 or 25a	25b	469,154				
26	If section 1250 property: If straight line depreciation was used,						
	enter -0- on line 26g, except for a corporation subject to section 291.						
а	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					
с	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					
е	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).						
а	Soil, water, and land clearing expenses	27a					
	Line 27a multiplied by applicable percentage (see instructions)	27b					
С	Enter the <b>smaller</b> of line 24 or 27b	27c	*				
28	If section 1254 property:						
а	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	20a 28b	1,577				
29	If section 1255 property:		.,				
	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	*				
Sun	mary of Part III Gains. Complete property colur	nns A	through D throug	gh line 29b befor	e going to lir	ne 30.	
							00/07-
30	Total gains for all properties. Add property columns A through D, line 24					30	681,868
31							482,094
32	Subtract line 31 from line 30. Enter the portion from casu	•			•		004.040
				<u></u>		32	364,816
Par	<b>Recapture Amounts Under Sections 17</b> (see instructions)	9 and	280F(b)(2) Wh	en Business U	se Drops to	<b>50%</b>	o or Less
					(a) Section 179	on	(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	

# 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	(b) Date acq (mo., day, y		(c) Date sold (mo., day, yr.)			
Α							
В							
С							
D							
	These columns relate to the properties on lines 19A through 19D	. ►	Property A	Property B	Property	С	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20					
21	Cost or other basis plus expense of sale	21					
22	Depreciation (or depletion) allowed or allowable	22					
23	Adjusted basis. Subtract line 22 from line 21	23					
24	Total gain. Subtract line 23 from line 20	24					
25	If section 1245 property:						
а	Depreciation allowed or allowable from line 22	25a					
b	Enter the smaller of line 24 or 25a	25b	6,257,590				
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.						
	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					
с	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					
	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 a	<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). Soil, water, and land clearing expenses	27a					
	Line 27a multiplied by applicable percentage (see instructions)	27b					
	Enter the <b>smaller</b> of line 24 or 27b	27c	*				
28	If section 1254 property:						
а	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 a	If section 1255 property: Applicable percentage of payments excluded from income under section 126 (see instructions)	29a					
	b Enter the smaller of line 24 or 29a (see instructions) . 29b *						
Sum	mary of Part III Gains. Complete property colun	nns A	through D throug	gh line 29b befor	e going to lir	ne 30.	
30	Total gains for all properties. Add property columns A thro	ugh D.	line 24			30	27,621,024
31	Add property columns A through D, lines 25b, 26g, 27c, 28	-				31	6,538,538
32	Subtract line 31 from line 30. Enter the portion from casu						
	other than casualty or theft on Form 4797, line 6					32	21,082,485
Par	Recapture Amounts Under Sections 17 (see instructions)	'9 and	1 280F(b)(2) Wh	en Business U	se Drops to	50%	o or Less
-					(a) Section	'n	(b) Section

			(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		

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

FILED FOR SELECTED LINES	
--------------------------	--

OMB No. 1545-0074

115

Form	TU	
	tment of th al Revenue	e Treasury Service (99)

1835

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.

essor))	2010 Attachment				
3.	Sequence No. 37				
Your social security number					

		Total F	Forms Filed = 58	4,665			Employer	r ID number (EIN), if a	any
Α	Did you actively participate in th	e opei	ration of this farm	n durir	ng 2010 (	(see instructions)? Total B	oxes = 4	.82.615 Yes	 ∏No
Part					-				alent.
1	Income from production of lives	tock, p	produce, grains,	and ot	her crop	)S	1	284,343	
2a	Cooperative distributions (Form	s) 109	9-PATR)   <b>2a</b>	10	6,236	2b Taxable amount	2b		
3a	Agricultural program payments (s	ee inst	ructions) <b>3a</b>	29	2,859	3b Taxable amount	3b	288,731	
4	Commodity Credit Corporation	(CCC)	loans (see instru	ctions	):				
а	CCC loans reported under elect	ion .					4a	2,613	
b	CCC loans forfeited				*	4c Taxable amount	4c		
5	Crop insurance proceeds and fe			-					
а	Amount received in 2010				1.770	5b Taxable amount	5b	31,445	
С	If election to defer to 2011 is att					unt deferred from 2009	5d	0.11.005	_
6	Other income, including federal						6	241,335	
7	Gross farm rental income. Ad							<b>5</b> 40 050	
	total here and on Schedule E (Fe		140), iine 42	• •			7	548,050	
Part	Expenses—Farm Rent	al Pro	operty. Do not	inclu	de pers	onal or living expenses.			
8	Car and truck expenses (see				21	Pension and profit-			
	Schedule F (Form 1040)					sharing plans	21	*	
	instructions). Also attach Form 4562	8	61,941		22	Rent or lease:			
9	Chemicals	9	87,792		a	Vehicles, machinery, and			
10	Conservation expenses (see		40.000			equipment (see			
	instructions)	10	10,922	_		instructions).	22a		
11	Custom hire (machine work) .	11	63,371	_	b	Other (land, animals, etc.)		166,415	
12	Depreciation and section 179 expense deduction not				23 24	Repairs and maintenance	23 24	73,331	
	claimed elsewhere	12	192,368		24	Seeds and plants Storage and warehousing	24	70,001	
13	Employee benefit programs other	12	102,000		25	Supplies	25	100,264	
10	than on line 21 (see Schedule F				27	Taxes	20	404,405	
	(Form 1040) instructions).	13	*		28	Utilities	28	- ,	
14	Feed	14	24,437		29	Veterinary, breeding,			_
15	Fertilizers and lime	15	118,026		-	and medicine	29		
16	Freight and trucking	16			30	Other expenses			_
17	Gasoline, fuel, and oil	17	119,732			(specify):			
18	Insurance (other than health).	18	269,858		a		30a		
19	Interest:				b		30b		
а	Mortgage (paid to banks, etc.)	19a	49,737		c		30c		
b	Other	19b	37,635		d		30d		
20	Labor hired (less employment				е		30e		
	credits) (see Schedule F (Form				f		30f		
	1040) instructions)	20	22,212		g		30g		
•	<b></b>							400.004	
31	Total expenses. Add lines 8 thr	•	•	,			31	482,381	
32	Net farm rental income or (los here and on Schedule E (Form 1							551,460	
22	If line 32 is a loss, check the box				-	-	32		
33				westif	Tota	al Boxes checked = 121,66	8 33a 33b	All investment is Some investment is	
•	You may have to complete For			••••			, 000		1101 at 115K.
С	box you checked (see instruction								
	before going to Form 8582. In e								
	(Form 1040), line 40							114,554	

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

116			•			ARE ESTIMATES BASE		MPLES)	
						THOUSANDS OF DOLLA	RS)	OMB No. 1545-0	074
Form	<b>4835</b> (Crop and Liv					d by Landowner (or Sub-L	essor))		
Departm	nent of the Treasury		(Income not subje				,		J
Internal	Revenue Service (99) > Attach	to Forr	n 1040 or Form 104	10NR.		See instructions on page	-	Sequence No.	37
Name(s	) shown on tax return						Your soo	cial security number	
							Employo	r ID number (EIN), if a	
		Total	Forms Filed = 584	,665					'''y' 
Α	Did you actively participate in t	he ope	ration of this farm	durir	ng 2010	(see instructions)?		🗌 Yes 🗌	No
Part	Gross Farm Rental In	come	- based on Pro	auci	uon. In	clude amounts converte		sh or the equiva	ient.
1	Income from production of live						1	5,697,950	<u> </u>
2a	Cooperative distributions (Form				4,621 98,613	2b Taxable amount 3b Taxable amount	2b	1 105 409	
3a 4	Agricultural program payments ( Commodity Credit Corporation	•	· · · · · · · · · · · · · · · · · · ·				3b	1,105,428	<u> </u>
a	CCC loans reported under elec						4a	4,958	
b	CCC loans forfeited		1 1		*	4c Taxable amount	4c		
5	Crop insurance proceeds and f								
а	Amount received in 2010				6.793	5b Taxable amount	5b	102,417	
c	If election to defer to 2011 is at Other income, including federa		· · · · · · · · · · · · · · · · · · ·			bunt deferred from 2009	5d 6	3,033,467	
6 7	Gross farm rental income. A						-	3,033,407	
•	total here and on Schedule E (F							10,292,399	
Part	Expanses – Farm Bon	tal Dr	operty Do not i	inclu	do nors	sonal or living expenses.			
	-		bperty. Do not i					1	
8	Car and truck expenses (see				21	Pension and profit- sharing plans			
	Schedule F (Form 1040) instructions). Also attach Form 4562	8	65,687		22	Rent or lease:	21	^	
9	Chemicals.	9	188,072		22 a	Vehicles, machinery, and			
10	Conservation expenses (see					equipment (see			
	instructions)	10	26,639			instructions).	22a		
11	Custom hire (machine work) .	11	178,072		b	( , , ,			<b></b>
12	Depreciation and section 179				23	Repairs and maintenance	23	355,199 296,452	<u> </u>
	expense deduction not claimed elsewhere	12	957,726		24 25	Seeds and plants Storage and warehousing	24 25	290,452	
13	Employee benefit programs other				26	Supplies	25	114,656	<u> </u>
	than on line 21 (see Schedule F				27	Taxes	27	802,592	
	(Form 1040) instructions)	13	*		28	Utilities	28		
14	Feed	14	28,609		29	Veterinary, breeding,			
15 16	Fertilizers and lime	15	616,034		30	and medicine Other expenses	29		
16 17	Freight and trucking Gasoline, fuel, and oil	16 17	180,310		30	(specify):			
18	Insurance (other than health).	18	300,072		a	(0) 000.3).	30a		
19	Interest:				b		30b		
а	Mortgage (paid to banks, etc.)	19a	612,858		c		30c		
b	Other	19b	165,364		d				
20	Labor hired (less employment credits) (see Schedule F (Form				e e		30e 30f		<u> </u>
	1040) instructions)	20	111,948		g		30g		+
	. ,			1	3				
31	Total expenses. Add lines 8 th							6,219,509	
32	Net farm rental income or (lo							4.070.000	
<b>6</b> 0	here and on Schedule E (Form				-		32	4,072,890	
33	If line 32 is a loss, check the bo (see instructions)		describes your inv			•	) 33a 33b		
с	You may have to complete Fo								
U	box you checked (see instruct								
	before going to Form 8582. In	either	case, enter the de	educt	tible los	s here and on Schedule E			
	(Form 1040), line 40		nondeductible los	s (+.)/	suspend	ded loss carryover.(-) = 69,0	99 <b>33c</b>	680,140	

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

Cat. No. 13117W

Form **4835** (2010)

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Investment Interest Expense Deduction** 

117

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

Form 4952

#### ► Attach to your tax return.

	2010
	Attachment Sequence No. 5
Identify	ing number

Total Forms Filed = 1,859,304

Part	Total Investment Interest Expense			
1	Investment interest expense paid or accrued in 2010 (see instructions)	1	1,352,084	
2	Disallowed investment interest expense from 2009 Form 4952, line 7	2	921,379	
3	Total investment interest expense. Add lines 1 and 2	3	1,821,644	
Part	II Net Investment Income			
4a	Gross income from property held for investment (excluding any net			
	gain from the disposition of property held for investment) 4a 1,704,904			
b	Qualified dividends included on line 4a    4b    1,315,282			
С	Subtract line 4b from line 4a	4c	1,641,126	
d	Net gain from the disposition of property held for investment 4d 446,975			
е	Enter the smaller of line 4d or your net capital gain from the			
	disposition of property held for investment (see instructions) . 4e 384,421			
f	Subtract line 4e from line 4d	4f	223,174	
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see			
	instructions)	4g	191,208	
h	Investment income. Add lines 4c, 4f, and 4g	4h	1,670,290	
5	Investment expenses (see instructions)	5	668,379	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0	6	1,497,475	
Part	III Investment Interest Expense Deduction			
7	Disallowed investment interest expense to be carried forward to 2011. Subtract line 6 from			
	line 3. If zero or less, enter -0	7	1,007,517	
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	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 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

		0	
1	1	0	
		$\mathbf{O}$	
		<u> </u>	

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

#### **Investment Interest Expense Deduction**

OMB No. 1545-0191

2010 Attachment Sequence No. 51

Identifying number

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

4952

#### Attach to your tax return.

	Total Forms Filed = 1,859,304				
Part	Total Investment Interest Expense				
1	Investment interest expense paid or accrued in 2010 (see instructions)	) .		1	21,425,485
2	Disallowed investment interest expense from 2009 Form 4952, line 7			2	28,082,874
3	Total investment interest expense. Add lines 1 and 2			3	49,508,359
Part	I Net Investment Income				
4a	Gross income from property held for investment (excluding any net				
	gain from the disposition of property held for investment)	4a	126,207,740	_	
b	Qualified dividends included on line 4a	4b	56,135,448		
С	Subtract line 4b from line 4a			4c	70,072,292
d	Net gain from the disposition of property held for investment	4d	169,091,348		
е	e Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions) . 4e 146,525,952				
f	f Subtract line 4e from line 4d			4f	22,565,397
g	g Enter the amount from lines 4b and 4e that you elect to include in investment income (see				
				4g	3,327,222
h	· · · · · · · · · · · · · · · · · · ·			4h	95,964,911
5				5	14,413,637
6				6	83,615,910
Part	II Investment Interest Expense Deduction				
_					

7	Disallowed investment interest expense to be carried forward to 2011. Subtract line 6 from			
	line 3. If zero or less, enter -0	7	31.035.579	
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	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 2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) 119 NUMBER OF RETURNS FILED FOR SELECTED LINES

Form <b>4972</b>
Department of the Treasury Internal Revenue Service (99)

### **Tax on Lump-Sum Distributions**

(From Qualified Plans of Participants Born Before January 2, 1936)

0

20

► Attach to Form 1040, Form 1040NR, or Form 1041.

Attachment Sequence No. 28

			Identifying number			
	Total Forms Filed = 17,718					
Part						
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary			Yes	No	
	contributions and certain forfeited amounts) from all of an employer's qualified plans of one kinc profit-sharing, or stock bonus)? If "No," <b>do not</b> use this form	l (pension, ed =17 717				
-						
2	Did you roll over any part of the distribution? If "Yes," <b>do not</b> use this formTotal Boxes Checked Was this distribution paid to you as a beneficiary of a plan participant who was born before January		2			
3	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936,			ves Chr		
4	participant in the plan for at least 5 years before the year of the distribution?			ixes che	:ckeu - 17,7	
	If you answered "No" to both questions 3 and 4, do not use this form.		-			
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," <b>do no</b>	t use this				
Ja	form for a 2010 distribution from your own plan	eḍ = <u>17,7</u> 17	5a			
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use F					
	for a previous distribution received for that participant after 1986? If "Yes," <b>do not</b> use the for distribution Total Boxes Checke	m for this d = 17 713				
Part		, u = <u>17, 1</u> 10	5b			
Part 6	II         Complete this part to choose the 20% capital gain election (see instructions)           Capital gain part from Form 1099-R, box 3	6	*			
0 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						
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	3		
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	3		
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, skip lines					
	13 through 16, enter this amount on line 17, and go to line 18	12	17,716	6		
13	Multiply line 12 by 50% (.50), but <b>do not</b> enter more than \$10,000 <b>13</b>					
14	Subtract \$20,000 from line 12. If line 12 is					
	\$20,000 or less, enter -0					
15	Multiply line 14 by 20% (.20)					
16	Minimum distribution allowance. Subtract line 15 from line 13	16	15,718	3		
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)	-				
21	Multiply line 16 by the decimal on line 20         .         .         21           Subtract line 21 from line 11         22         23         24	-				
22	Subtract line 21 from line 11         .	00				
23	Multiply line 19 by 10% (.10)	23	17 740			
24		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)	25				
	Tax on amount on line 26. Use the Tax Rate Schedule in the	-				
27						
28	Multiply line 27 by ten (10)         Image: Control of the second se	28				
20 29	Subtract line 28 from line 25. Multiple recipients, see instructions	20	17,71	8		
29 30	<b>Tax on lump-sum distribution.</b> Add lines 7 and 29. Also include this amount in the total on Form	20	17,710	-		
00	1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies	30	17,71	8		
For Pa	perwork Reduction Act Notice, see instructions. Cat. No. 13187U				(2010)	

1	2	$\mathbf{n}$	
	2	U.	

Form **4972** Department of the Treasury Internal Revenue Service (99)

Name of recipient of distribution

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

Attachment Sequence No. 28

as Filod - 17 719

Identifying	number

Part	Complete this part to see if you can use Form 4972				
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary e	emplo	yee	Yes	No
	contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind	(pensi	on,		
	profit-sharing, or stock bonus)? If "No," do not use this form				
2	Did you roll over any part of the distribution? If "Yes," do not use this form		. 2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January	2, 193	36? <b>3</b>		
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, a	and (o	<b>;)</b> a		
	participant in the plan for at least 5 years before the year of the distribution?		. 4		
	If you answered "No" to both questions 3 and 4, do not use this form.				
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," <b>do no</b> form for a 2010 distribution from your own plan				
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Fo				
	for a previous distribution received for that participant after 1986? If "Yes," do not use the forr				
	distribution		. <b>5</b> b		
Part					
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					
8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the				
	taxable amount from Form 1099-R, box 2a	8 9	307,63	38	<u> </u>
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 .			*	
10	Total taxable amount. Subtract line 9 from line 8	10	302,580		<u> </u>
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0	11	0		<u> </u>
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	202 50	20	
13	13 through 16, enter this amount on line 17, and go to line 18	12	302,58	50	<u> </u>
14	Subtract \$20,000 from line 12. If line 12 is				
14	\$20,000 or less, enter -0				
15	Multiply line 14 by 20% (.20)				
16	Minimum distribution allowance. Subtract line 15 from line 13	16	52,15	5	
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)				
21	Multiply line 16 by the decimal on line 20         .         .         . <b>21</b>				
22	Subtract line 21 from line 11         . <th.< td=""><td></td><td></td><td></td><td></td></th.<>				
23	Multiply line 19 by 10% (.10)	23			<u> </u>
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	3,223	3	<u> </u>
25	Multiply line 24 by ten (10). If line 11 is zero, <b>skip</b> lines 26 through 28, enter this amount on	0.5			
06	line 29, and go to line 30         . </th <th>25</th> <th></th> <th></th> <th><u> </u></th>	25			<u> </u>
26	Multiply line 22 by 10% (.10)				
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions    27    0				
28	Multiply line 27 by ten (10)         Image: Content of the second se	28			
29	Subtract line 28 from line 25. Multiple recipients, see instructions	20	32,22	6	
30	<b>Tax on lump-sum distribution.</b> Add lines 7 and 29. Also include this amount in the total on Form		02,22		
	1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies	30	29,92	6	
For Pa	perwork Reduction Act Notice, see instructions. Cat. No. 13187U				2 (2010)

OMB No.	1545-0074

121

Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts

NUMBER OF RETURNS FILED FOR SELECTED LINES

► Attach to Form 1040 or Form 1040NR.

See separate instructions.

2010	
Attachment Sequence No. <b>29</b>	

social security number

Name of individual subject to additional tax. If married filing jointly, see instructions.

Form **5329** 

Department of the Treasury

Internal Revenue Service (99)

x. If married filing jointly, see instructions.	You
Total Forms Filed = 2,248,795	

Fill in Your Address Only If You Are Filing This	Home address (number and street), or P.O. box if mail is not delivered to your home		Apt. no.	
Form by Itself and Not With Your Tax Return	City, town or post office, state, and ZIP code	If this is an ame return, check h		

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.

Par	Additional Tax on Early Distributions			
	Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirem modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—s to complete this part to indicate that you qualify for an exception to the additional tax on early distributions (see instructions).	see abo	ve). You may als	o have
1	Early distributions included in income. For Roth IRA distributions, see instructions	1	1,762,130	
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions).			
	Enter the appropriate exception number from the instructions:	2	698,210	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	1,291,460	
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	4	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).			
Par	Additional Tax on Certain Distributions From Education Accounts			
	Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, education savings account (ESA) or a qualified tuition program (QTP).	line 2	1, from a Cov	/erdell
5	Distributions included in income from Coverdell ESAs and QTPs	5	92,919	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6		
7	Amount subject to additional tax. Subtract line 6 from line 5	7	75,987	
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8	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 line 17 of your 2009 Form 5329.	or yo	u had an amou	unt on
9	Enter your excess contributions from line 16 of your 2009 Form 5329 (see instructions). If zero, go			
	to line 15	9		
10	If your traditional IRA contributions for 2010 are less than your			
	maximum allowable contribution, see instructions. Otherwise, enter -0-			
11	2010 traditional IRA distributions included in income (see instructions) . 11			
12	2010 distributions of prior year excess contributions (see instructions) . 12			
13	Add lines 10, 11, and 12	13		
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0	14		
15	Excess contributions for 2010 (see instructions)	15		
16	Total excess contributions. Add lines 14 and 15	16	29,049	
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2010			
Dout	(including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56.	17	22,528	
Part				
	Complete this part if you contributed more to your Roth IRAs for 2010 than is allowable or you of your 2009 Form 5329.			ine 25
18	Enter your excess contributions from line 24 of your 2009 Form 5329 (see instructions). If zero, go to line 23	18	32,306	
19	If your Roth IRA contributions for 2010 are less than your maximum			
	allowable contribution, see instructions. Otherwise, enter -0 <b>19</b>	-		
20	2010 distributions from your Roth IRAs (see instructions)			
21	Add lines 19 and 20	21		
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0	22		
23	Excess contributions for 2010 (see instructions)	23	28,652	ļ
24	Total excess contributions. Add lines 22 and 23	24	45,936	
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or 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.	25	41.125	

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

122		ED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED C		MPLES)	
		MOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS	)		0074
Form	5 <b>329</b>   "	Additional Taxes on Qualified Plans		OMB No. 1545-0	
	(II)	ncluding IRAs) and Other Tax-Favored Accounts		2010	)
	ent of the Treasury	Attach to Form 1040 or Form 1040NR.		Attachment	
	Revenue Service (99)	See separate instructions.  ax. If married filing jointly, see instructions.	Vour oo	Sequence No. 2	
Name o		Total Forms Filed = 2,248,795	tour so	cial security numb	er
		Home address (number and street), or P.O. box if mail is not delivered to your home		Apt. no.	
	Your Address Only Are Filing This				
Form	by Itself and Not	City, town or post office, state, and ZIP code	If this is	s an amended	
With `	Your Tax Return		return,	check here 🕨	
		10% tax on early distributions, you may be able to report this tax directl			58, or
Form Par		iling Form 5329. See the instructions for Form 1040, line 58, or for Form 10 n Early Distributions	40NR,	line 56.	
Fai		you took a taxable distribution before you reached age 591/2 from a qualified retire	ment pl	lan (including an I	IRA) or
	modified endowment to complete this part	contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR- to indicate that you qualify for an exception to the additional tax on early distri	see abo	ove). You may als	o have
	distributions (see inst		4	24 260 207	
1 2	-	ed in income. For Roth IRA distributions, see instructions	1	24,360,307	
-		ception number from the instructions:	2	8,344,873	
3		onal tax. Subtract line 2 from line 1	3	16,015,434	<u> </u>
4	Additional tax. Enter 10	0% (.10) of line 3. Include this amount on Form 1040, line 58, or Form			
	· ·		4	1,610,256	
		ne amount on line 3 was a distribution from a SIMPLE IRA, you may have nount on line 4 instead of 10% (see instructions).			
Par		n Certain Distributions From Education Accounts			
		if you included an amount in income, on Form 1040 or Form 1040NF	R, line	21, from a Cov	verdell
	education savings a	account (ESA) or a qualified tuition program (QTP).			
5		income from Coverdell ESAs and QTPs	5	159,895	<u> </u>
6 7		line 5 that are not subject to the additional tax (see instructions)	6 7	140 651	<b>-</b>
7 8		onal tax. Subtract line 6 from line 5	8	140,651 14,070	<u> </u>
Par		n Excess Contributions to Traditional IRAs		11,070	<u> </u>
	Complete this part line 17 of your 2009	if you contributed more to your traditional IRAs for 2010 than is allowabl Form 5329.	e or yo	ou had an amou	unt on
9	Enter your excess contri	outions from line 16 of your 2009 Form 5329 (see instructions). If zero, go			
			9		<b></b>
10		contributions for 2010 are less than your ribution, see instructions. Otherwise, enter -0- <b>10</b>			
11		ibutions included in income (see instructions) . <b>11</b>	-		
12		r year excess contributions (see instructions) . 12	-		
13	Add lines 10, 11, and 12		13		
14		utions. Subtract line 13 from line 9. If zero or less, enter -0	14		<b></b>
15		2010 (see instructions)	15	447.040	<u> </u>
16 17		ns. Add lines 14 and 15	16	117,348	-
••		made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56.	17	4,364	
Part	N Additional Tax o	n Excess Contributions to Roth IRAs			
	Complete this part of your 2009 Form	if you contributed more to your Roth IRAs for 2010 than is allowable or yo 5329.	ou had	an amount on li	ine 25
18		ions from line 24 of your 2009 Form 5329 (see instructions). If zero, go to line 23	18	130,383	
19		outions for 2010 are less than your maximum			
20		ee instructions. Otherwise, enter -0         19           our Roth IRAs (see instructions)         20         67,681	-		
20 21	· · · · · · · · · · · · · · · · · · ·		21		
22		utions. Subtract line 21 from line 18. If zero or less, enter -0	22		
23	Excess contributions for	2010 (see instructions)	23	83,694	
24		ns. Add lines 22 and 23	24	152,520	
25	•	06) of the <b>smaller</b> of line 24 <b>or</b> the value of your Roth IRAs on December 31, 2010 made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56.	25	7 885	

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

Cat. No. 13329Q

Form 53	329 (201	))				Page 2
Par		Additional Tax on Excess Contributions to Coverdell ESAs Complete this part if the contributions to your Coverdell ESAs for 2010 were more than is on line 33 of your 2009 Form 5329.	allow	able or	you had an a	mount
26	Enter	the excess contributions from line 32 of your 2009 Form 5329 (see instructions). If zero, go to lin	ie 31	26		
27	If the maxir	contributions to your Coverdell ESAs for 2010 were less than the num allowable contribution, see instructions. Otherwise, enter -0-				
28		distributions from your Coverdell ESAs (see instructions) 28				
29		nes 27 and 28		29		
30		year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0		30		_
31		s contributions for 2010 (see instructions)		31		
32		excess contributions. Add lines 30 and 31		32	0	
33	Dece	ional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs mber 31, 2010 (including 2010 contributions made in 2011). Include this amount on F line 58, or Form 1040NR, line 56	orm	33	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 2 an amount on line 41 of your 2009 Form 5329.	010 th	an is al	lowable or yo	bu had
34	Enter	the excess contributions from line 40 of your 2009 Form 5329 (see instructions). If zero, go to line	939	34		
35		contributions to your Archer MSAs for 2010 are less than the				
		num allowable contribution, see instructions. Otherwise, enter -0- 35				
36		distributions from your Archer MSAs from Form 8853, line 8 36				
37		nes 35 and 36		37		
38		year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0		38		
39		s contributions for 2010 (see instructions)		39		
40		excess contributions. Add lines 38 and 39		40	10,759	-
41		ional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs				
		mber 31, 2010 (including 2010 contributions made in 2011). Include this amount on F				
David		line 58, or Form 1040NR, line 56		41	8,971	
Part		Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)			A - f 0010 +	I ! .
		Complete this part if you, someone on your behalf, or your employer contributed more allowable or you had an amount on line 49 of your 2009 Form 5329.	e to y	our HS/	As for 2010 t	nan is
		· · ·				1
42		the excess contributions from line 48 of your 2009 Form 5329. If zero, go to line 47		42		
43		contributions to your HSAs for 2010 are less than the maximum able contribution, see instructions. Otherwise, enter -0				
44						
44				45		
45 46		nes 43 and 44	• •	45		
46		year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0	• •	46 47		_
47 49		s contributions for 2010 (see instructions)	•••		107 802	
48 49		onal tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 1		48	197,892	
73		ing 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line		49	126,873	
Part		Additional Tax on Excess Accumulation in Qualified Retirement Plans (Inclu			,	
		Complete this part if you did not receive the minimum required distribution from your qua			nt plan.	
50		num required distribution for 2010 (see instructions)		50		
51		int actually distributed to you in 2010		51		
52		act line 51 from line 50. If zero or less, enter -0		52	14,857	
53		onal tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, lin		53	14,857	
		Under penalties of perjury, I declare that I have examined this form, including accompany	vina atta	achments.	and to the bes	st of my
Are Fi	iling Tl and No	nly If You his Form by ot With Your	bayer) is	based on	all information c	f which
		Your signature	Date			
Paid Prep	arer	Print/Type preparer's name Preparer's signature Date		eck 🗌 if f-employe		
Use		Firm's name Fir	m's EIN			
0.00	Siny	Firm's address 🕨 Ph	one no.			

123

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Form	5329	(2010)

	29 (2010	,								Page Z
Par				ributions to Coverdell ESA						
				s to your Coverdell ESAs for 20	010 we	ere more than	is allow	able or y	you had an a	mount
			our 2009 Form 5329.		、					
26				your 2009 Form 5329 (see instru	ictions)	. If zero, go to I	ine 31	26		
27				s for 2010 were less than the			-			
•••				uctions. Otherwise, enter -0-	27					
28				As (see instructions)	28			-		
29		ines 27 and 28					• •	29		
30		-		ine 29 from line 26. If zero or le				30		
31				tions)				31	0	
32			butions. Add lines 30 a					32	0	
33				aller of line 32 or the value o						
				ributions made in 2011). Inclu				00	0	
Part	1040, VI	Additional T	ar on Excoss Cont	ributions to Archer MSAs	• •	<u></u>	• •	33	0	
Fall				ployer contributed more to yo	ur Arok	oor MSAs for	2010 +6	an is all	owable or ve	au had
			line 41 of your 2009 Fo		ur Arci	IEI IVISAS IOI A	2010 11	ian is ai	owable of yo	Ju nau
04			-		-+:)	If your we to live		04		
34				your 2009 Form 5329 (see instruc	ctions).	if zero, go to iir	ne 39	34		
35			,	s for 2010 are less than the	25					
26				uctions. Otherwise, enter -0- from Form 8853, line 8	35 36					
36 27		ines 35 and 36	-					37		
37						$\cdots$	• •	37		
38 39		-		ine 37 from line 34. If zero or le tions)				39		
39 40			•	nd 39				40	23,223	
41				naller of line 40 or the value				40	25,225	
41				ributions made in 2011). Inclu						
								41	862	
Part				ributions to Health Saving					002	
				on your behalf, or your empl		•	-	our HSA	s for 2010 t	than is
				ne 49 of your 2009 Form 5329			, ,			
42		=		3 of your 2009 Form 5329. If ze		to line 47		42		
43				0 are less than the maximum			i i			
т				therwise, enter -0	43					
44				orm 8889, line 16	44					
45		ines 43 and 44						45		
46	Prior	vear excess co	ontributions. Subtract l	ine 45 from line 42. If zero or le	ess, ent	ter -0		46		
47		•		tions)				47		
48				nd 47				48	425,323	
49	Additi	onal tax. Enter	6% (.06) of the smaller	of line 48 or the value of your H	ISAs or	n December 31,	, 2010			
	(includ	ling 2010 contril	butions made in 2011). Incl	ude this amount on Form 1040, line	e 58, or l	Form 1040NR, lii	ne 56	49	9.795	
Part				mulation in Qualified Retir			U U	,		
		Complete this	part if you did not rece	eive the minimum required dist	ributior	n from your qu	alified ı	retireme	nt plan.	
50	Minim	num required o	distribution for 2010 (se	e instructions)				50		
51	Amou	int actually dis	stributed to you in 2010					51		
52	Subtr	act line 51 from	m line 50. If zero or less	s, enter -0				52	34,441	
53	Additi	onal tax. Enter	· · · /	de this amount on Form 1040, line				53	17,225	
Qian L	lara O	nhy If You		, I declare that I have examined this rue, correct, and complete. Declaration						
		only If You his Form by	preparer has any knowledge		or prope			Subbu on		
		ot With Your								
Tax R							)			
			Your signature				Date			
Paid		Print/Type prepar	rer's name	Preparer's signature		Date	Ch	eck 🗌 if	PTIN	
							a al	f-employed	4	
Prep	arer						Sei	i ompioyot	4   	
Prep Use (	arer Only	Firm's name	►			F	Firm's EIN		1	

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form <b>5405</b>	
(Rev. December 2010)	l
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 Carma		257 660
Total Forms	$r_{\text{lied}} = 1$	.357.000

Your social security number

Par	General Information			
Α	Address of home qualifying for the credit (if different from the address shown on page 1 of Form 104	0 or F	orm 1040X)	
В	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.			
С	If the date purchased is after April 30, 2010, and before October 1, 2010, did you enter into	a bind	ding contract b	efore
	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 u	iniformed servic	es or
	Foreign Service, or an employee of the intelligence community, see line D. If line D applies, ch	neck th	ne 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 a	at leas	t 90 days durin	ig the
	period beginning after December 31, 2008, and ending before May 1, 2010, as a member of the un			
	Service, or an employee of the intelligence community. If I purchased the home after April 30, 2011			011, I
	entered into a binding contract before May 1, 2011, to purchase the home before July 1, 2011. See i		tions.	
Е	Did you purchase the home from a related person or a person related to your spouse (see instruction	רs)?		
	No. Go to line F.			
	<b>Yes.</b> You cannot claim the credit. Do not file Form 5405.			<u> </u>
F	If you are choosing to claim the credit on your return for the year before the year in which you purchase (see instructions)			
Dawl		• •		
Part				
1	Enter the purchase price of the new home (see instructions)	1	346,280	<u> </u>
2	Multiply line 1 by 10% (.10) and enter the result here	2	346,280	<u> </u>
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		240.000	
	discussed in the instructions.	3	346,280	<u> </u>
	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 <b>J</b> instructions. See instructions for documentation to be attached.			
4				
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	001,000	<u> </u>
6	Enter \$125,000 (\$225,000 if married filing jointly)	6	346,280	
7	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.			
	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		İ
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	İ



You must attach a copy of the properly executed settlement statement (or similar documentation) used to complete the purchase (see instructions).

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form <b>5405</b>
(Rev. December 2010)
Department of the Treasury Internal Revenue Service

126

### 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
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Total Forms Filed = 1,357,660

Your social security number

Par	General Information			
Α	Address of home qualifying for the credit (if different from the address shown on page 1 of Form 104	0 or F	Form 1040X)	
В	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.			
С	If the date purchased is after April 30, 2010, and before October 1, 2010, did you enter into	a bino	ding contract b	efore
	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 Foreign Service, or an employee of the intelligence community, see line D. If line D applies, ch 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 a period beginning after December 31, 2008, and ending before May 1, 2010, as a member of the un Service, or an employee of the intelligence community. If I purchased the home after April 30, 2011 entered into a binding contract before May 1, 2011, to purchase the home before July 1, 2011. See it	forme , and	d services or Fo before July 1, 2	breign
Е	Did you purchase the home from a related person or a person related to your spouse (see instruction	ıs)?		
	No. Go to line F.			
	<b>Yes.</b> 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 purc			ck
	here (see instructions)	• •		
Part				
1	Enter the purchase price of the new home (see instructions)	1	77,222,559	<u> </u>
2	Multiply line 1 by 10% (.10) and enter the result here	2	7,722,259	<u> </u>
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.	3	2,523,939	
	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.			
4	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)	4	2,390,760	
5	Enter your modified adjusted gross income (see instructions)	5		
6	Enter \$125,000 (\$225,000 if married filing jointly)	6	61,461,368	
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	7,228	
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	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	Dispessition or Change in Line of Main Home for Which the Credit Was Claimed			
Paru 11	Disposition or Change in Use of Main Home for Which the Credit Was Claimed Enter the date you disposed of, or ceased using as your main home, the home for which you cla credit (MM/DD/YYYY) (see instructions)	imed 1	the ▶	
12	If you meet the following conditions, check here	vernm	ent orders for	
13 a	<ul> <li>Check the box below that applies to you. See the instructions for the definition of "related person."</li> <li>I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figure using the worksheet in the instructions). Go to Part IV below.</li> </ul>			figured
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 ( figured using the worksheet in the instructions). No repayment of the credit is required. Stop here.		ale (as	
c d	<ul> <li>I sold the home to a related person. Go to Part IV below.</li> <li>I converted the entire home to a rental or business use OR I still own the home but no longer us to Part IV below.</li> </ul>	se it as	s my main hor	ne. Go
е	□ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full nar	ne of r	ny ex-spouse	is 🕨
f	The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop he My home was destroyed, condemned, or disposed of under threat of condemnation and I acc new home within 2 years of the event (see instructions).		or plan to acc	quire a
g	My home was destroyed, condemned, or disposed of under threat of condemnation and I do home within 2 years of the event (see instructions).	not pl	an to acquire	a new
h	The taxpayer who claimed the credit died in 2010. No repayment of the credit is required of the are filing a joint return for 2010 with the deceased taxpayer, see instructions. Otherwise, stop her		ased taxpayer.	. If you
Part	IV Repayment of Credit Claimed for 2008 or 2009			
14	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	14	947,290	
15 16	Enter the gain on the sale of your main home (as figured using the worksheet in the instructions) . Check the box below that applies to you. (Check only one box.)	15	*	
а	□ 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	□ 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)	16	958,589	
	<b>Next:</b> 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.			
		E	orm 5405 (Boy	12 2010

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

Form **5405** (Rev. 12-2010)

Form 5405 (Rev. 12-2010)

Note. Skip this page if you are not filing this form to (1) report a disposition or change in use of you	r 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 p	urchased in 2008.
Name(s) shown on return	Your social socurity number

110(0		Tour 3		-1
Part	Disposition or Change in Use of Main Home for Which the Credit Was Claimed	1		
11	Enter the date you disposed of, or ceased using as your main home, the home for which you credit (MM/DD/YYYY) (see instructions)	claime	ed the . ►	
12	If you meet the following conditions, check here		<del></del>	
	I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service intelligence community. I sold the home, or it ceased to be my main home, in connection with qualified official extended duty service. No repayment of the credit is required (see instructions)	Gove	mment orders for	
13 a	Check the box below that applies to you. See the instructions for the definition of "related person I sold (including through foreclosure) the home to a person who is not related to me and had using the worksheet in the instructions). Go to Part IV below.		n on the sale (as	figured
b	I sold (including through foreclosure) the home to a person who is not related to me and did r figured using the worksheet in the instructions). No repayment of the credit is required. Stop h		ve a gain on the s	sale (as
c d	<ul> <li>I sold the home to a related person. Go to Part IV below.</li> <li>I converted the entire home to a rental or business use OR I still own the home but no longe to Part IV below.</li> </ul>	r use i	t as my main hoi	me. Go
е	I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full	name	of my ex-spouse	is 🕨
f	<ul> <li>The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop</li> <li>My home was destroyed, condemned, or disposed of under threat of condemnation and I new home within 2 years of the event (see instructions).</li> </ul>			quire a
g	My home was destroyed, condemned, or disposed of under threat of condemnation and I home within 2 years of the event (see instructions).	do no	t plan to acquire	a new
h	The taxpayer who claimed the credit died in 2010. No repayment of the credit is required of are filing a joint return for 2010 with the deceased taxpayer, see instructions. Otherwise, stop		eceased taxpayer	. If you
Part	IV Repayment of Credit Claimed for 2008 or 2009			
14	Enter the amount of the credit you claimed on Form 5405 for 2008 or 2009. See instructions if yo filed a joint return for the year you claimed the credit or sold your home under threat or condemnation. If you checked box 13a above, go to line 15. Otherwise, skip line 15 and go to line 16	of	<b>4</b> 6,443,425	
15	Enter the gain on the sale of your main home (as figured using the worksheet in the instructions)	. 1	5 *	
16	Check the box below that applies to you. (Check only one box.)			
а	☐ 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 befor 2009, see instructions. Otherwise, enter the amount from line 14.			
b	□ I am paying an installment of the credit I claimed for a home purchased in 2008. Divide line 1 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 larger amount if you choose) here. (see instructions)	).	<b>6</b> 562,439	
	<b>Next:</b> 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.	3.		

Form **5405** (Rev. 12-2010)

EGOE	NUMBER OF RETURNS FILED FOR SELECTED LINES
Form <b>5695</b>	Residential Energy Credits

See instructions.

Attach to Form 1040 or Form 1040NR.

2010
Attachment Sequence No. <b>158</b>
ocial security number

OMB No. 1545-0074

Name(s) shown on return

Department of the Treasury Internal Revenue Service

Part I

Total Forms Filed = 7,231,725

Nonbusiness Energy Property Credit (See instructions before completing this part.)

# Your social se

#### Total Boxes Checked = 7.137.071 1 Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) . . . . . . . . . . . Yes 1 No Caution: 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). Insulation material or system specifically and primarily designed to reduce the heat loss or gain of а your home 2,011,725 2a 2,212,905 **b** Exterior windows (including certain storm windows) and skylights . . . . . . . . . 2b 2c 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 426,519 2d 3 Residential energy property costs (see instructions). 1,079,626 3a а 1.371.540 b Qualified natural gas, propane, or oil furnace or hot water boiler . . . . . . . . 3b 255.053 С Advanced main air circulating fan used in a natural gas, propane, or oil furnace . 3c 7,019,126 4 4 Add lines 2a through 3c . . . . . . . . . 7,021,285 5 5 6 6 Maximum credit amount. (If you jointly occupied the home, see instructions) . \$1,500 7 1,088,551 7 Enter the amount, if any, from your 2009 Form 5695, line 11. Otherwise enter -0-6.971.852 8 Subtract line 7 from line 6 8 9 7,008,433 9 Enter the smaller of line 5 or line 8 10 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see 10

 11
 Nonbusiness energy property credit. Enter the smaller of line 9 or line 10. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49

 11
 11

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

Cat. No. 13540P

Form 5695 (2010)

6,973,843

129

Departm Internal	2010 E 56955 hent of the Treasury Revenue Service shown on return	ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) <b>Residential Energy Credits</b> See instructions. Attach to Form 1040 or Form 1040NR.		IPLES) OMB No. 1545-0 2010 Attachment Sequence No. 1 social security num	<b>)</b> 58
Part	Nonbus	Total Forms Filed = 7,231,725 siness Energy Property Credit (See instructions before completing this part.)			
1	main home loo	ified energy efficiency improvements or residential energy property costs for your cated in the United States? (see instructions)	1	Yes	No
2 a b c d	Insulation mat your home Exterior windo Exterior doors Metal roof with that are specifi meets or exce	gy efficiency improvements (see instructions). erial or system specifically and primarily designed to reduce the heat loss or gain of 	2a 2b 2c	3,530,072 7,827,533 2,071,826	
3 a b c	Residential en Energy-efficier Qualified natu	ergy property costs (see instructions). nt building property	2d 3a 3b 3c	1,984,811 4,358,682 5,299,272 1,030,000	
4	Add lines 2a tl	nrough 3c	4	26,098,660	
5	Multiply line 4	by 30% (.30)	5	7,830,894	
6	Maximum cree	dit amount. (If you jointly occupied the home, see instructions)	6	\$1,500	
7	Enter the amo	unt, if any, from your 2009 Form 5695, line 11. Otherwise enter -0	7	617,543	
8	Subtract line 7	<sup>7</sup> from line 6	8	9,876,640	
9	Enter the sma	aller of line 5 or line 8	9	5,687,086	

10	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see		
	instructions)	10	
	Nonbusiness energy property credit. Enter the smaller of line 9 or line 10. Also include this		
	amount on Form 1040, line 52, or Form 1040NR, line 49	11	5,418,263

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

Cat. No. 13540P

Form **5695** (2010)

Note. Skip lines 12 through 21 if you only have a credit carryforward from 2009.

12	Qualified solar electric property costs	12	101,932	
13	Qualified solar water heating property costs	13	53,637	
14	Qualified small wind energy property costs	14	14,001	
15	Qualified geothermal heat pump property costs	15	72,958	
16	Add lines 12 through 15	16	224,192	
17	Multiply line 16 by 30% (.30)	17	223,194	
18	Qualified fuel cell property costs         18         6,159			
10		-		
19	Multiply line 18 by 30% (.30)	-		
20	Kilowatt capacity of property on line 18 above ► x \$1,000 20 17,177	-		
21	Enter the smaller of line 19 or line 20	21	*	
22	Credit carryforward from 2009. Enter the amount, if any, from your 2009 Form 5695, line 28	22	102,875	
23	Add lines 17, 21, and 22	23	321,994	
24	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . 24			
25	<ul> <li>1040 filers: 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.</li> <li>1040NR filers: 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.</li> </ul>			
26	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27	26	7,005,724	
27	<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	27	273,291	
28	Credit carryforward to 2011. If line 27 is less than line 23, subtract line 27 from line 23		Form 5695	

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

Form **5695** (2010)

Page	2
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Form 5695 (2010)

#### Residential Energy Efficient Property Credit (See instructions before completing this part.) Part II

Note. Skip lines 12 through 21 if you only have a credit carryforward from 2009.

12	Qualified solar electric property costs	12	1,471,535	
13	Qualified solar water heating property costs	13	220,881	
14	Qualified small wind energy property costs	14	41,489	
15	Qualified geothermal heat pump property costs	15	920,180	
16	Add lines 12 through 15	16	2,654,057	
17	Multiply line 16 by 30% (.30)	17	796,235	
18	Qualified fuel cell property costs         .			
19	Multiply line 18 by 30% (.30)			
20	Kilowatt capacity of property on line 18 above ►x \$1,000 20 4,790,903			
21	Enter the smaller of line 19 or line 20	21	*	
22	Credit carryforward from 2009. Enter the amount, if any, from your 2009 Form 5695, line 28	22	208,405	
23	Add lines 17, 21, and 22	23	1,007,074	
24	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 .			
25	<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 8936, line 3; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 22. <b>25</b> 2,453,574 <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 8859, line 14. <b>25</b> 2,453,574			
26	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27	26	101,715,572	
27	<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	27	753,642	
28	Credit carryforward to 2011. If line 27 is less than line 23, subtract line 27 from line 23			
			Form 5695	(2010)

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

Form **3093** (2

		NUMBER OF RETURNS FILED FOR SELECTED LINES		OMB No. 1545-0	219
Form	5884	Work Opportunity Credit	<u></u>		
Department of the Treasury Internal Revenue Service Attach to your tax return.		Attachmen Sequence			
	s) shown on return	-	Identify	ving number	
		Total Forms Filed = 45,023			
1	during the tax	applicable line below the total qualified first- or second-year wages paid or incurred a year, and multiply by the percentage shown, for services of employees who are quired) as members of a targeted group.			
а		year wages of employees who worked for you			
	at least 120 h	ours but fewer than 400 hours ......\$ × 25% (.25)	<b>1</b> a	922	
b		year wages of employees who worked for you ours	1b	1,492	
с	Qualified seco	ond-year wages of employees certified as			
C		ily assistance recipients	1c	89	
2	Add lines 1a, <sup>-</sup>	b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	2,271	
3	Work opportu	nity credit from partnerships, S corporations, cooperatives, estates, and trusts .	3	38,372	
4	Add lines 2 all others, go	and 3. Partnerships and S corporations, report this amount on Schedule K; to line 5	4	40,528	
5	Work opportu	nity credit included on line 4 from passive activities (see instructions)	5	18,233	
6	Subtract line s	5 from line 4	6	23,243	
7	Work opportu	nity credit allowed for 2010 from a passive activity (see instructions)	7	9,555	
8	-	of any work opportunity credit that originated in a tax year that began after 2006 ard from 2009 of the New York Liberty Zone business employee credit	8	4,313	
9	Carryback of	the work opportunity credit from 2011 (see instructions)	9		
10		rough 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report n Form 3800, line 29b	10	35,260	
11		ated to patrons of the cooperative or beneficiaries of the estate or trust (see	11		
12	Cooperatives, 3800, line 29b	estates, and trusts, subtract line 11 from line 10. Report this amount on Form	12		

# **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.

133

2010 ESTIMATED DATA LINE COUNTS -	(ALL FIGURES ARE ESTIMATES	BASED ON SAMPLES)
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AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

	5QQ/	Work Opportunity Credit	0)	OMB No. 1545-02	219
Form JUUT Department of the Treasury Internal Revenue Service Attach to your tax return.			2010 Attachment Sequence No. 77		
	) shown on return		Identify	ing number	<u> </u>
		Total Forms Filed = 45,023			
1	during the tax	pplicable line below the total qualified first- or second-year wages paid or incurred year, and multiply by the percentage shown, for services of employees who are uired) as members of a targeted group.			
а	Qualified first-	year wages of employees who worked for you			
		ours but fewer than 400 hours \$ × 25% (.25)	1a	4,679	
b	Qualified first-	year wages of employees who worked for you burs	1b	23,789	
с	Qualified seco	nd-year wages of employees certified as			
	long-term fam	ily assistance recipients	1c	670	
2	Add lines 1a, 1	b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	29,138	
3	Work opportur	nity credit from partnerships, S corporations, cooperatives, estates, and trusts .	3	214,460	
4	Add lines 2 a all others, go	and 3. Partnerships and S corporations, report this amount on Schedule K; to line 5	4	243,598	
5	Work opportur	nity credit included on line 4 from passive activities (see instructions)	5	32,476	
6	Subtract line 5	from line 4	6	211,122	
7	Work opportur	nity credit allowed for 2010 from a passive activity (see instructions)	7	40,789	
8	-	of any work opportunity credit that originated in a tax year that began after 2006 and from 2009 of the New York Liberty Zone business employee credit	8	166,755	
9	Carryback of t	he work opportunity credit from 2011 (see instructions)	9		
10		rough 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report n Form 3800, line 29b	10	418,666	
11		ated to patrons of the cooperative or beneficiaries of the estate or trust (see	11		
12	Cooperatives, 3800, line 29b	estates, and trusts, subtract line 11 from line 10. Report this amount on Form	12		

# **General Instructions**

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

### What's New

134

• 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 <b>6251</b>
------------------

Department of the Treasury

Internal Revenue Service (99)

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

#### 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

135

Attachment Sequence No. 32

Total Forms Filed = 9,338,627

Your social security number

Pa	rt 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 smaller 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	Alternative minimum taxable income. 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	
Pa	t II Alternative Minimum Tax (AMT)			

29	Exemption. (If you were under age 24 at the end of 2010, see page 8 of the instructions.)			
	IF your filing status is AND line 28 is not over THEN enter on line 29			
	Single or head of household \$112,500 \$47,450			
	Married filing jointly or qualifying widow(er) . 150,000			
	Married filing separately	29	8,541,316	
	If line 28 is over the amount shown above for your filing status, see page 8 of the instructions.			
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	31	6,438,335	
	for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here.			
	• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26).			
	Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.			
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	AMT. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form 1040, line 45	35	4,013,558	

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

2010 ESTIMATED DATA LINE COUNTS	6 - (ALL FIGURES	S ARE ESTIMATES BASEI	O ON SAMPLES)
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#### AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 6251
Department of the Treasury

Internal Revenue Service (99)

136

# Alternative Minimum Tax—Individuals

See separate instructions.
 Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

Attachment Sequence No. 32

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

Total Forms Filed = 9,338,627

Your social security number

Pa	rt 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		4 007 400 040	
	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 smaller of Schedule A (Form 1040), line 4, or 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         .          .         . </th <th>7</th> <th>( 9,248,399</th> <th>)</th>	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	Alternative minimum taxable income. 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	
Pa	t II Alternative Minimum Tax (AMT)			

#### 29 Exemption. (If you were under age 24 at the end of 2010, see page 8 of the instructions.) THEN enter on line 29 . . . IF your filing status is .... AND line 28 is not over ... \$47,450 Single or head of household . . . . . \$112,500 . . . . . . Married filing jointly or qualifying widow(er) . 150.000 72.450 . . . . . . 455,206,124 Married filing separately. . . . . . . 75,000 36.225 29 If line 28 is over the amount shown above for your filing status, see page 8 of the instructions. 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 1,714,472,210 30 **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 gualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured 420,718,382 31 for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. • All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 13,452,051 32 407,337,012 **33** Tentative minimum tax. Subtract line 32 from line 31 . . . . . 33 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 405,542,480 34 27,456,220 35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45. 35

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

30	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	36	
37	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		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter		
39	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		
40	Enter the <b>smaller</b> of line 36 or line 39	40	
41	Subtract line 40 from line 36	41	
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	42	3,810,523
43	Enter:	42	3,010,023
	\$68,000 if married filing jointly or qualifying widow(er),     \$34,000 if single or married filing separately, or     \$45,550 if head of household.		
44	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		
45	Subtract line 44 from line 43. If zero or less, enter -0		
46	Enter the <b>smaller</b> of line 36 or line 37		
47	Enter the <b>smaller</b> of line 45 or line 46		
48	Subtract line 47 from line 46         48	-	
49	Multiply line 48 by 15% (.15)	49	3,670,820
	If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.		
50	Subtract line 46 from line 40         50		
51	Multiply line 50 by 25% (.25)	51	108,513
52	Add lines 42, 49, and 51	52	
53	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise,		4 040 474
	multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	53	4,013,471

Form 6251 (2010)

Form 6251 (2010)

#### Part III Tax Computation Using Maximum Capital Gains Rates 36 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 . . . . . 36 37 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 367,708,752 37 38 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, 38 6,261,807 see page 11 of the instructions for the amount to enter . . . . 39 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 374,137,125 2555-EZ, see page 11 of the instructions for the amount to enter 39 . . . 40 Enter the smaller of line 36 or line 39. 40 **41** Subtract line 40 from line 36 41 42 If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, 277,924,184 multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result 42 43 Enter: • \$68,000 if married filing jointly or qualifying widow(er), • \$34,000 if single or married filing separately, or 43 • \$45,550 if head of household. 44 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 44 45 Subtract line 44 from line 43. If zero or less, enter -0- . . . 45 46 Enter the smaller of line 36 or line 37 46 47 Enter the smaller of line 45 or line 46 47 48 Subtract line 47 from line 46 48 Multiply line 48 by 15% (.15) . . . . . . . . 49 49,502,769 49 . . If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50. 50 50 Subtract line 46 from line 40 . . . . . . Multiply line 50 by 25% (.25) . . . . . . . . . . 51 988,344 51 52 53 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 373,217,631 53 54 Enter the smaller 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 . . . . 54

Page **2** 

Form 6251 (2010)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Attach to your tax return.

OMB No. 1545-0228

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

Form **6252** 

# Installment Sale Income

 Use a separate form for each sale or other disposition of property on the installment method.

	Attachment Sequence No. <b>79</b>					
Identifying number						

Total Forms Filed = 683,552

	I Otal 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 "N	0,"						
	complete Part III for the year of sale and the 2 years after the year of sale		· 🗌 Yes 🗌	No				
Part	art 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)							
7	Subtract line 6 from line 5.         .         .         .         7							
8	Cost or other basis of property sold							
9	Depreciation allowed or allowable							
10	Adjusted basis. Subtract line 9 from line 8							
11	Commissions and other expenses of sale							
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	Gross profit. 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	Contract price. Add line 7 and line 17	18	109,965					
Part		eceive	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	000 770					
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							
~ .			017.050	ł				
24	Installment sale income. Multiply line 22 by line 19	24	617,253 1,499					
25 00	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25						
26 Part	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	26	617,253					
	Name, address, and taxpayer identifying number of related party	ayme	The time tax year	•				
27								
28	Did the related party resell or dispose of the property ("second disposition") during this tax year? .							
20 29	If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is							
29 a	The second disposition was more than 2 years after the first disposition (other than disposit		•	plies.				
a	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 af	ter the	first disposition.					
d	The second disposition occurred after the death of the original seller or buyer.							
e	<ul> <li>It can be established to the satisfaction of the Internal Revenue Service that tax avoidance wa</li> </ul>	s not a	principal purpo	se for				
Ū	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	*					
			i					

	 0	
1	(1	
	••••	

F D

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

40	20101						
		AMOUNTS OF SELECTED LINES FILED (IN T Installment Sale Inc			<del>(</del> S)	OMB No. 1545-0	1228
orm	6252			C			
oportr	agent of the Treesury	Attach to your tax return Use a separate form for each sale or other		provition of			
	nent of the Treasury Revenue Service		Attachment Sequence No.	79			
lame(s	) shown on return				Identifyi	ng number	
		Total Forms Filed = 683,552					
1	Description of p	property ►					
2a				n/dd/yyyy) ►			
3		rty sold to a related party (see instructions) after May 14,				. 🗌 Yes 🗌	No
4		rty you sold to a related party a marketable security? If "Y					_
Dout		III for the year of sale and the 2 years after the year of sale			· · ·	· Yes	No
Part		rofit and Contract Price. Complete this part for the	-			45 699 227	
5		luding mortgages and other debts. <b>Do not</b> include interest, bts, and other liabilities the buyer assumed or took the	wnetr I	er stated or unstated	5	45,688,327	
6		ct to (see instructions)					
7	Subtract line 6		6 7		_		
8		basis of property sold	8		_		
9		lowed or allowable	9		_		
10		. Subtract line 9 from line 8	10		_		
11	•	and other expenses of sale	11				
12		ure from Form 4797, Part III (see instructions)	12		_		
13		1, and 12			. 13	13,904,757	
14	Subtract line 13	3 from line 5. If zero or less, <b>do not</b> complete the rest of t	his fo	rm (see instructions)	) 14	31,783,570	
15		described on line 1 above was your main home, enter the					
	gain (see instru	ictions). Otherwise, enter -0	• •		· 15	176,938	
16		Subtract line 15 from line 14				31,632,362	
17		3 from line 6. If zero or less, enter -0				253,133	
18	Contract price	Add line 7 and line 17	<u></u>	<u> </u>	. 18	45,076,939	<u> </u>
Part		ent Sale Income. Complete this part for the year of			receive	e a payment or	have
10		ebts you must treat as a payment on installment ob rcentage (expressed as a decimal amount). Divide line 16			or		
19		e, see instructions					
20	-	ar of sale, enter the amount from line 17. Otherwise, enter					
20		ived during year (see instructions). <b>Do not</b> include interest,				91,896,708	
22	Add lines 20 an				. 22	92,149,841	
23		eived in prior years (see instructions). Do not include					
		er stated or unstated	23	106,058,928			
24	Installment sa	le income. Multiply line 22 by line 19			. 24	28,364,679	
25	Enter the part of	of line 24 that is ordinary income under the recapture rule	s (see	e instructions)	. 25	69,216	
26	Subtract line 25	5 from line 24. Enter here and on Schedule D or Form 479	97 (se	e instructions).	. 26	28,295,462	
Part		Party Installment Sale Income. Do not complete	it you	a received the final	payme	ent this tax year	r.
27	Name, address	s, and taxpayer identifying number of related party					
••							
28		party resell or dispose of the property ("second disposition					
29	•	uestion 28 is "Yes," complete lines 30 through 37 below unless on d disposition was more than 2 years after the first disp		-			pplies.
а		securities). If this box is checked, enter the date of disposition		· ·		'I ►	
b		sposition was a sale or exchange of stock to the issuing c					
c		I disposition was a sale of exchange of stock to the issuing of			after the	first disposition	
d		disposition occurred after the death of the original seller					
e		stablished to the satisfaction of the Internal Revenue Ser			as not a	a principal purpo	se foi
		e dispositions. If this box is checked, attach an explanatio					
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		ler of line 30 or line 31				0	
33		s received by the end of your 2010 tax year (see instruction				0	
34	Subtract line 33	3 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
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions).

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2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAM	PLES)
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	NUMBER OF RETURNS FILED FOR SELECTED LINES
<b>B1</b>	Gains and Losses From Section 1256
	Contracts and Straddles
e Treasury	Attach to your tay return

OMB No. 1545-0644
2010
Attachment Sequence No. <b>82</b>
Alf day as second and

Internal I	Revenue Service				Attach to your	r tax return.						Sequence No	. 82
Name(s)	shown on tax retur	n		Total	Forms Filed :	= 659,872					Id	lentifying numbe	
Check	all applicable box	kes (see instructi	ons). A B		d straddle electi dle-by-straddle i		election	C    D				account election 6 contracts loss	
Part	Section	1256 Contra	acts Marl	ked to M	arket								
		(a)	Identificati	on of acco	ount				(b) (l	.oss)		(c) Ga	in
1													
0	Add the emount	e en line 1 in eo	umana (h) an				2	(			,		
2	Add the amount			.,							3	655,794	
3 4	Net gain or (loss Form 1099-B ac										4	5,293	
5	Combine lines 3	•									5	653,420	_
5	<b>Note:</b> If line 5 s instructions.												
6	If you have a n	et section 1256	contracts	loss and c	hecked box D	above, ente	er the amo	ount of	loss to	b be			
	carried back. En	iter the loss as a	positive nu	mber .							6	1,280	
7	Combine lines 5	and 6									7	654,431	
8	Short-term cap											004,401	
-	of Schedule D (s										8	630,786	
9	Long-term cap	ital gain or (los	s). Multiply	line 7 by 6	0% (.60). Enter	here and inc	clude on th	ne appr	opriate	line			
	of Schedule D (s			-					•		9	652,442	
Part	Gains a	nd Losses F									its co		·
Section	on A-Losses	s From Strac	Idles				-						
	<b>(a)</b> Description of	property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	<b>(e)</b> Cost or other basis plus expense of sale	(f) Loss If column is more th (d), ente differenc Otherwis enter -0	(e) han er se. se,	Unreo ga offs	(g) cognize in on setting sitions	d	(h) Recognize If column (f) i than (g), e difference Otherwise, en	s more inter ce.
10													
11a	Enter the short-	term portion of	losses fron	n line 10, c	column (h), here	and includ	e on the a	appropr	riate lin	e of			
	Schedule D (see	e instructions)								•	11a	( 2,131	)
b	Enter the long-t	•	losses from	n line 10, c	olumn (h), here	e and include	e on the a	appropr	iate lin	e of			
	Schedule D (see	,	<u></u>								11b	( 1,293	)
Section	on B—Gains	From Strade	lles										
	(a) Description of	property	(b) Date entered into or acquired	(c) Date closed out or sold	but sales price				(f) Gain. If colur (d) is more than enter differenc Otherwise, enter	(e), e.			
12													
13a	Enter the short-	term portion of	gains from	line 12 c	olumn (f) hara	and include	on the c	nnronr	iato lin	e of			
_	Schedule D (see	instructions)									13a	1,679	
b	Enter the long-	·	gains from	line 12, c	olumn (f), here	and include	e on the a	appropr	iate lin	e of			
Dout	Schedule D (see	,			 Hold on !	+ Dovi of 7	 Fox Vee	· · ·			13b		
Part	III Unreco	gnized Gains	s From P	USITIONS				r. Mer	TIO EN	try Or	⊪y (S	ee instructions (e) Unrecognize	,
	<b>(a)</b> Descrip	tion of property		<b>(b)</b> Dat acquire		market value o ess day of tax		.,	st or oth s adjust		s	If column (c) is than (d), enter di Otherwise, en	s more fference.
14											$\top$		

Form **6781** Department of the Treasury Internal Revenue Service

142		UNTS OF	SELECTE	D LINES FILE	D (IN THOU	SANDS	OF	DOLLARS)			2044
Form	6781	Gain		osses Fr			.25	6		OMB No. 1545-0	J644
											J
	epartment of the Treasury     Attach to your tax return.     Attachment       ternal Revenue Service     Sequence No. 82										
Name(s	s) shown on tax return								1	dentifying number	
				I Forms Filed =			<u> </u>	Missal at			
Check	all applicable boxes (see instrue	ctions).		d straddle electi dle-by-straddle i		lection	C [ D ]			account election 6 contracts loss ele	ection
Par	Section 1256 Cont			•							
		Identificat						(b) (Loss	s)	(c) Gain	
1											
									_	<u> </u>	
2	Add the amounts on line 1 in c					. 2	(			)	
3	Net gain or (loss). Combine lin					• •	• •		3	8,800,157	
4 5	Form 1099-B adjustments. Se Combine lines 3 and 4	e instruction	s and attacr	schedule		• •	• •		4	8,874,058	
J	Note: If line 5 shows a net ga		6 and enter	the gain on line	7. Partnershi	 ps and S	corp	orations, see		0,014,000	
6	If you have a net section 12	56 contracts	loss and c	checked box D	above, enter	the amo	ount	of loss to be			
	carried back. Enter the loss as								6	110,873	
7	Combine lines 5 and 6								7	8,984,931	
8	Short-term capital gain or (le		y line 7 by 4	40% (.40). Enter	here and incl	ude on tl	ne ap	propriate line	•		
•	of Schedule D (see instruction	·							8	3,593,967	
9	Long-term capital gain or (lo of Schedule D (see instruction			50% (.60). Enter					9	5,390,961	
Part											i
	ion A-Losses From Stra										
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	<b>(d)</b> Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss If column is more th (d), ente difference Otherwis enter -0	(e) nan er e. se,	<b>(g)</b> Unrecogni gain or offsettin position	n g	(h) Recognized I If column (f) is m than (g), ente difference. Otherwise, enter	nore er
10											
11a b	Enter the short-term portion of Schedule D (see instructions) Enter the long-term portion of							· · · · ·	11a	a ( 39,032	)
	Schedule D (see instructions)					• •			11	<b>b</b> ( 15,670	)
Sect	ion B—Gains From Strac	dles									
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	<b>(d)</b> G sales			bas	st or other is plus se of sale		<b>(f) Gain.</b> If column (d) is more than (e), enter difference. Otherwise, enter -0-	
12											
13a	Enter the short-term portion Schedule D (see instructions)	of gains from	m line 12, c	column (f), here	and include	on the a	appro	priate line of	13	a 543.406	
b	Enter the long-term portion of Schedule D (see instructions)	•					•••	•			
Part									Only (s		
	(a) Description of property		<b>(b)</b> Da acquire		market value or ess day of tax ye		(d) (	Cost or other ba as adjusted	asis	(e) Unrecognized ( If column (c) is mo than (d), enter differ Otherwise, enter	ore ence.
14											
											1

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES NUMBER OF RETURNS FILED FOR SELECTED LINES							
Form 8283		Noncash Charitable Contributions	OMB No. 1545-0908				
(Rev. December 2							
(Rev. December 2006) Attach to your tax return if you claimed a total de of over \$500 for all contributed property. Internal Revenue Service See separate instructions.			Attachment Sequence No. <b>155</b>				
Name(s) shown or	Identifying number						
		Total Forms Filed = 7,268,430					
Note. Figure t	the amour	t of your contribution deduction before completing this form. See your tax return in	nstructions.				
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.)
Α		
В		
С		
D		
Е		

Note. If the amount	you claimed as a de	eduction for an item is \$500 or less,	you do not have to com	plete 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 o or adjusted b	(g) Fair market value (see instructions)		(h) Method used to determine the fair market value
Α							
В				4,011,749	7,216,242		
С							
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 **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? 

С	is there a	restriction	limiting the	donated	property	for a	particular	use:	

For Paperwork Reduction Act Notice, see separate instructions.

Yes No

4		AMOUNTS O	F SELECTED LIN	IES FILEI	D (IN TH	OUSANDS C	F DC	LLARS)		
Form	8283	N	loncash Cha	aritabl	e Cor	<b>tributio</b>	15		OMB No. 1545-0908	
Rev. D	December 2006)	► At	ttach to your tax re of over \$500 t				ction		Attachment	
	nent of the Treasury Revenue Service			separate i					Sequence No. 155	
Vame(	s) shown on your incor	ne tax return	Tatal			20.400			Identifying number	
loto	Figure the amou	nt of your contribu		Forms Fil				r tax return i	nstructions	
									t in this section only	
	items (or		ar items) for wh	nich you	claimed	a deductio	on of	\$5,000 or I	ess. Also, list certair	
Par	t I Informati	on on Donated	Property-If yo	ou need	more sp	ace, attach	a st	atement.		
1		(a) Name and addres donee organizat			(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)					
Α										
В										
С										
D										
Е										
Note.	If the amount you	l claimed as a ded	uction for an item					complete colu	umns (d), (e), and (f).	
	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor		or's cost (g) Fair market value (sted basis (see instructions)			nod used to determine fair market value		
Α										
B				31,336,	539	28,781,281				
C D										
E										
Part	entire inte		ty listed in Part	I. Comp	olete line	es 3a throug	gh 3d	if conditio	ou gave less than ar ns were placed on a	
		om Part I that iden o more than one p					an er	ntire interest	▶ ·	
b	Total amount clair	med as a deductio	on for the property	y listed in		(1) For this t (2) For any (			▶	
		s of each organiz rganization above)		y such co					omplete only if different	
	Name of charitable org	anization (donee)								

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?

For Paperwork Reduction Act Notice, see separate instructions.

Form	8283	(Rev.	12-2006)	

Page **2** 

Name(s) sh	nown on your i	ncome tax return					Identifying number	
Section I	items)	for which you claim	ed a deductio	on of more	than \$5,000 per item or g	List in this section only it roup (except contributions perty listed in Section B (s	of certain publicly	
Part I	Infor	mation on Dona	ated Prope	<b>rty—</b> To k	be completed by the	taxpayer and/or the a	ppraiser.	
	Art* (contrib Art* (contrib Collectibles*		more) 20,000)		Qualified Conservation Cor Dther Real Estate ntellectual Property		Equipment Securities Other	
other simila **Collectibl	ar objects. es include coi	ns, stamps, books, ger	ns, jewelry, spo	rts memorab	ntiques, decorative arts, textiles ilia, dolls, etc., but not art as e property. See instruction		ts, historical memorab	ilia, and
		of donated property (if attach a separate stat			ble property was donated, giv sisical condition of the proper	e a brief summary of the overal y at the time of the gift	l <b>(c)</b> Appraised f market value	
A B							85,732	<u> </u>
C D								<u> </u>
			(0.5.)			See in	structions	
	ate acquired onor (mo., yr.)	(e) How acquired by donor	(f) Donor's adjusted		(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction	(i) Average trading p of securities	price
A B			72,825	;	3,049	67,338	6,541	<u> </u>
C D								<u> </u>
Part II		ayer (Donor) Sta ue of \$500 or les			tem included in Part I	above that the appraisa	al identifies as h	aving
		• • • •			the best of my knowledge cific item. See instructions	and belief an appraised va	ue of not more tha	n \$500
	of taxpayer	( )	-			Date ►		
Part II	Decla	aration of Appra	aiser					
married to	any person wh					ty, employed by, or related to an nee, or party to the transaction,		
appraisal, I value. Furth the penalty resulting fro	am qualified to nermore, I und v under section om the apprais	o make appraisals of the erstand that a false or fin n 6701(a) (aiding and a sal of the value of the pr	e type of proper raudulent overst betting the und operty that I kno	ty being value atement of th erstatement of w, or reasona	ed. I certify that the appraisal fe he property value as described of tax liability). In addition, I u ably should know, would be us	is; and that because of my qua ses were not based on a percent in the qualified appraisal or this nderstand that a substantial or ed in connection with a return or timony by the Office of Professi	age of the appraised p Form 8283 may subje- gross valuation misst claim for refund, may	oroperty ct me to atement

	address (including room or suite no.)			Identifying number
Here	Signature	Title ►	Date ►	
Sign				
	penalty and of bootion booto, a rammin that may be	rescent barroa inclin procenting evidence of	cooliniony by the onloc of the	ional ricoponololinity.

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	

Form	8283	(Rev.	12-2006)	

Name(s) shown on your income tax return

Identifying number

4	rt I Inform	nation on Dona	Ited Prope	r <b>ty—</b> To	be completed by	the t	axpayer and/or	the ap	praiser.	
τ.	Check the box t	hat describes the ty	pe of property	donated:						
Art* (contribution of \$20,000 or more)							Equipment			
	Art* (contrib	ution of less than \$2	20,000)		Other Real Estate				Securities	
Collectibles**						Other				
		ulptures, watercolors, p	prints, drawings,	ceramics, a	intiques, decorative arts, t	textiles,	carpets, silver, rare ma	nuscripts	s, historical memorab	oilia,
	similar objects.						- Constant and a surger			
					oilia, dolls, etc., but not a le property. See instru					
	. In certain cases				le property. See mstru	ICTIONS	•		1	
					ible property was donate hysical condition of the p			e overall	(c) Appraised f market value	
1										
3									14,578,980	
-										
)		(e) How acquired	(f) Donor's		(g) For bargain sales,				structions	
4 3 2 2	(d) Date acquired		batauibe	basis	amount received	t t	(h) Amount claimed a deduction	as a	(i) Average trading p of securities	pric
)	(d) Date acquired by donor (mo., yr.)	by donor	aujusteu							
		by donor								_
		by donor	3,263,25	2	709,086		7,846,525		134,888	
		by donor	,	2	709,086		7,846,525		134,888	

 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 🕨	
Rusiness	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)

Mortgage Inte	erest Credit	
(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)		
	J	
Attach to Form 1040 or 1040NR.	See instructions on back.	

	OMB No. 1545-0074	
	2010	
	Attachment Sequence No. <b>138</b>	
Your social security number		

147

Total Forms Filed = 44,292

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.

8396

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on your tax return

Form

Name of Issuer of Mortgage Credit Certificate	Mortgage Credit Certificate Number	Issue Date		
3.3.				
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 electronic	ctric vehicle credit, and qualified plug-in electric drive	motor vehicle credit.		

Par	t I Current Year Mortgage Interest Credit			
1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your <b>mortgage credit certificate. Do not</b> enter the interest rate on your home mortgage	2		%
3	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.	3	41,299	
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.			
4	Enter any 2007 credit carryforward from line 18 of your 2009 Form 8396	4	*	
5	Enter any 2008 credit carryforward from line 16 of your 2009 Form 8396	5	*	
6	Enter any 2009 credit carryforward from line 19 of your 2009 Form 8396	6	*	
7	Add lines 3 through 6	7	42,297	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	43,728	
9	<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	9	41,733	
Part	Mortgage Interest Credit Carryforward to 2011. (Complete only if line 9 is less than		7.)	T
10	Add lines 3 and 4	10		
11	Enter the amount from line 7	11		
12	Enter the <b>larger</b> of line 9 or line 10	12		
13	Subtract line 12 from line 11	13		
14	2009 credit carryforward to 2011. Enter the smaller of line 6 or line 13	14		
15	Subtract line 14 from line 13	15		
16	2008 credit carryforward to 2011. Enter the smaller of line 5 or line 15	16		
17	2010 credit carryforward to 2011. Subtract line 9 from line 3. If zero or less, enter -0	17		
For Pa	aperwork Reduction Act Notice, see your tax return instructions. Cat. No. 62502X		Form <b>8396</b>	<b>6</b> (2010)

		0
1		x
	_	· O

## 2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

<b>-</b>	8396
Form	0330

Department of the Treasury

Internal Revenue Service (99) Name(s) shown on your tax return

# 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. <b>138</b>			
Your social security number				

Total Forms Filed = 44,292

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.

Par	Current Year Mortgage Interest Credit			
1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your <b>mortgage credit certificate. Do not</b> enter the interest rate on your home mortgage	2		%
3	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.	3	49,599	
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.			
4	Enter any 2007 credit carryforward from line 18 of your 2009 Form 8396	4	*	
5	Enter any 2008 credit carryforward from line 16 of your 2009 Form 8396	5	*	
6	Enter any 2009 credit carryforward from line 19 of your 2009 Form 8396	6	*	
7	Add lines 3 through 6	7	71,867	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	220,977	
9	<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	9	51,199	
Part	II Mortgage Interest Credit Carryforward to 2011. (Complete only if line 9 is less than	n line	7.)	
10	Add lines 3 and 4	10		
11	Enter the amount from line 7	11		
12	Enter the larger of line 9 or line 10	12		
13	Subtract line 12 from line 11	13		
14	2009 credit carryforward to 2011. Enter the smaller of line 6 or line 13	14		
15	Subtract line 14 from line 13	15		
16	2008 credit carryforward to 2011. Enter the smaller of line 5 or line 15	16		
17	2010 credit carryforward to 2011. Subtract line 9 from line 3. If zero or less, enter -0	17		
For Pa	perwork Reduction Act Notice, see your tax return instructions. Cat. No. 62502X		Form <b>8396</b>	(2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Passive	Activity	Loss	Limitations

OMB No. 1545-1008

149

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

2010 Attachment Sequence No. 88 Identifying number

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

Form **8582** 

#### Total Forms Filed = 4,352,139

		,					
Par	2010 Passive Activity Loss						
	Caution: Complete Worksheets 1, 2, and 3 on page 2 before col	mpleti	ng Part I.				
	I Real Estate Activities With Active Participation (For the definition al Allowance for Rental Real Estate Activities on page 3 of the instru			see			
-	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	649.773				
	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	( 2.670,851	)			
	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	( 1,337,233	)		0.000.045	
	Combine lines 1a, 1b, and 1c			•	1d	2,929,915	
	nercial Revitalization Deductions From Rental Real Estate Activitie	ĩ I	/ *				
2a	Commercial revitalization deductions from Worksheet 2, column (a) .	2a	(	- 1			
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	( *	)		. 500	
C	Add lines 2a and 2b				2c	( 503	)
	her Passive Activities			,			
3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	676,407				
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	( 1,397,968	)			
С	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	( 1,318,061	)			
d	Combine lines 3a, 3b, and 3c				3d	1,921,534	
4	Combine lines 1d, 2c, and 3d. If the result is net income or zero, all lo any prior year unallowed losses entered on line 1c, 2b, or 3c. <b>Do</b>	not o	complete Form 8	582.			
	Report the losses on the forms and schedules normally used	· ·		• [	4	4,351,499	
Cauti	<ul> <li>If line 4 is a loss and:</li> <li>Line 1d is a loss, go to Part II.</li> <li>Line 2c is a loss (and line 1d is zero or mor</li> <li>Line 3d is a loss (and lines 1d and 2c are z</li> <li>If your filing status is married filing separately and you lived with y</li> </ul>	ero or	more), skip Parts	ll and	III an	•	nnlata
Jauli	on in your mining status is married mining separately and you lived with y	our sp	ouse at any time	uunng	y uie		piele

Part II or Part III. Instead, go to line 15.

Part	II Special Allowance for Rental Real Estate Activities Wit	th Ac	tive Participation	ו		
	Note: Enter all numbers in Part II as positive amounts. See page	9 of t	he instructions for a	n examp	ole.	
5	Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4			. 5	2,778,191	
6	Enter \$150,000. If married filing separately, see page 9	6	2,756,380			
7	Enter modified adjusted gross income, but not less than zero (see page 9)	7	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.					
8	Subtract line 7 from line 6	8	1,836,680			
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married f	iling s	eparately, see page	9 <b>9</b>	1,836,680	
10	Enter the <b>smaller</b> of line 5 or line 9			. 10	1,836,145	
	If line 2c is a loss, go to Part III. Otherwise, go to line 15.					
Part	Special Allowance for Commercial Revitalization Dedu Note: Enter all numbers in Part III as positive amounts. See the e					
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing	sepa	rately, see instructio	ns <b>11</b>	473	
12	Enter the loss from line 4			. 12	2	
13	Reduce line 12 by the amount on line 10			. 13	503	
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or	r line 1	13	. 14	. 473	
Part	V Total Losses Allowed					
15	Add the income, if any, on lines 1a and 3a and enter the total			. 15	1,112,319	
16	<b>Total losses allowed from all passive activities for 2010.</b> Add lines 10, the instructions to find out how to report the losses on your tax return .				2,616,400	
For Pa	perwork Reduction Act Notice, see page 13 of the instructions.		Cat. No. 63704F	·	Form <b>858</b>	<b>2</b> (2010)

Form <b>858</b>	<b>2</b> (2010)
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150	2010 E	STIMATED DATA LINE COUNTS - (ALL FIGURES / AMOUNTS OF SELECTED LINES FILED (IN 1					MPLES)	
		Passive Activity Loss Limitations					OMB No. 1545-	1008
Form	8582						୭⋒◀	<b>`</b>
Departm	nent of the Treasury	► See separate instructions.					Attachment	
Internal	Revenue Service (99)	► Attach to Form 1040 or For	rm 10	41.	Idor	atifying	Sequence No. 8	38
Name(s	) shown on return	Total Forms Filed = 4,352	2,139		luei	ıtıryırış	gnunber	
Part	2010 Pa	assive Activity Loss						
		Complete Worksheets 1, 2, and 3 on page 2 before cor	nplet	ing Part I.				
		Activities With Active Participation (For the definition			see			
-		or Rental Real Estate Activities on page 3 of the instru	iction	s.) I	,			
1a		net income (enter the amount from Worksheet 1,	1a	10,841,068				
h		net loss (enter the amount from Worksheet 1, column		10.041.000				
			1b	( 45,351,526	)			
с		allowed losses (enter the amount from Worksheet 1,						
			1c	( 67,824,340	)			
		a 1a, 1b, and 1c			•	1d	-102,334,798	
		ization Deductions From Rental Real Estate Activitie vitalization deductions from Worksheet 2, column (a).	s 2a	· *				
		nallowed commercial revitalization deductions from	<u>2</u> a					
, N			2b	( *	)			
C	Add lines 2a a	nd 2b				2c	( 51,662	)
	her Passive Ac		1	1	,			
3a		net income (enter the amount from Worksheet 3,	20	27 224 502				
h		net loss (enter the amount from Worksheet 3, column	3a	27,324,592				
D			3b	( 35,699,684				
с		allowed losses (enter the amount from Worksheet 3,						
		· · · · · · · · · · · · · · · · · · ·	3c	( 79,123,695	)			
d		3a, 3b, and 3c				3d	-87,498,787	
4		1d, 2c, and 3d. If the result is net income or zero, all lo						
		r unallowed losses entered on line 1c, 2b, or 3c. <b>Do</b> ses on the forms and schedules normally used				4	-189,885,247	
	If line 4 is a los	-	• •		· [		-103,003,247	
		• Line 2c is a loss (and line 1d is zero or mor	e), sk	ip Part II and go to	Part I	II.		
		<ul> <li>Line 3d is a loss (and lines 1d and 2c are zero)</li> </ul>		· · · ·			•	
		status is married filing separately and you lived with y	our s	oouse at any time	during	g the	year, <b>do not</b> cor	nplete
Part		ead, go to line 15. Allowance for Rental Real Estate Activities Wit	hΔc	tive Particinatio	<u></u>			
rait		ter all numbers in Part II as positive amounts. See page				ample	9,	
5		ller of the loss on line 1d or the loss on line 4				5	105,072,848	
6	Enter \$150,00	0. If married filing separately, see page 9	6	412,674,720				
7		adjusted gross income, but not less than zero (see page 9)	7	507,787,891				
		is greater than or equal to line 6, skip lines 8 and 9,						
8	Subtract line 7	ne 10. Otherwise, go to line 8. 7 from line 6     .   .   .   .   .   .   .   .  .  .	8	122 857 602				
9		by 50% (.5). <b>Do not</b> enter more than \$25,000. If married f		123,857,692 eparately, see pag	e 9	9	36,324,292	
10		<b>Iler</b> of line 5 or line 9	-			10	19,517,697	
		oss, go to Part III. Otherwise, go to line 15.						
Part		Allowance for Commercial Revitalization Dedu						
		ter all numbers in Part III as positive amounts. See the e			-			
11 12		reduced by the amount, if any, on line 10. If married filing from line 4			H	11 12	8,079	
12		2 by the amount on line 10			H	13	62,364	
14		<b>llest</b> of line 2c (treated as a positive amount), line 11, or				14	7,911	
Part		osses Allowed						
15		ne, if any, on lines 1a and 3a and enter the total				15	21,758,420	
16		<b>llowed from all passive activities for 2010.</b> Add lines 10, s to find out how to report the losses on your tax return .				10	44 404 007	
	the instructions	s to find out now to report the losses on your tax return .	• •		•	16	44,191,607	

For Pa	perwork Reduction	Act Notice, see	page 13 of the	instructions.
10114		A01 1101100, 000	puge to of the	mou douono.

Form 8582 (2010)

Cat. No. 63704F

NUMBER OF RETURNS FILED FOR SELECTED LINES

OMB No. 1545-0984

LOW-	Inco	me	Н

8586

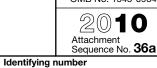
Department of the Treasury

Name(s) shown on return

Internal Revenue Service (99)

Form

► Attach to your tax return.



Total Forms Filed = 50,371

Part	Buildings Placed in Service Before 2008			
1	Number of Forms 8609-A attached for buildings placed in service before			
2	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? Yes No 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)			
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	26	
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	45,429	
5	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	5	45,440	
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6		
7	Estates and trusts. Subtract line 6 from line 5. Report this amount on Form 3800, line 1d	7		
Part	II Buildings Placed in Service After 2007		T	
8	Number of Forms 8609-A attached for buildings placed in service after         2007			
9	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? Yes No 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)			
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	*	
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11	4,506	
12	Add lines 10 and 11. Partnerships and S corporations, report this amount on Schedule K; all others, continue to line 13	12	4,964	
13	Low-income housing credit included on line 12 from passive activities (see instructions)	13	2,136	
14	Subtract line 13 from line 12	14	2,852	
15	Low-income housing credit allowed for 2010 from a passive activity (see instructions)	15	6,658	
16	Carryforward of low-income housing credit to 2010 (see instructions)	16	2,887	
17	Carryback of low-income housing credit from 2011 (see instructions)	17		
18	Add lines 14 through 17. Estates and trusts, go to line 19; all others, report this amount on Form 3800, line 29d	18	10,991	
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19		
20	Estates and trusts. Subtract line 19 from line 18. Report this amount on Form 3800, line 29d .	20		
20 For Pa	perwork Reduction Act Notice, see instructions. Cat. No. 639871	20	Form <b>8586</b>	(2010)
				(= )

1	5	2		

Form

8586

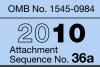
Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Low-Income H	ousing Credit
--------------	---------------

Attach to your tax return.



Identifying number

	Total Forms Filed = 50,371			
Part	Buildings Placed in Service Before 2008			
1	Number of Forms 8609-A attached for buildings placed in service before			
2	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? Yes No 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)			
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	561	
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	63,684	
5	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	5	64,242	
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6		
7	Estates and trusts. Subtract line 6 from line 5. Report this amount on Form 3800, line 1d	7		
Part	II Buildings Placed in Service After 2007			
8	Number of Forms 8609-A attached for buildings placed in service after         2007			
9	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? Yes No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more			
	space, attach a schedule.			
10	(i)       (ii)       (iii)       (iv)         Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	*	
10 11	(i)     (ii)     (iii)     (iv)       Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007	10 11	* 69,123	
	(i)(ii)(iv)Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)		* 69,123 69,141	
11	(i)(ii)(iv)Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	11		
11 12	(i)(ii)(iii)(iv)Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	11 12	69,141	
11 12 13	(i)(ii)(iv)Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	11 12 13	69,141 4,386	
11 12 13 14	(i)(ii)(iii)(iv)Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	11 12 13 14	69,141 4,386 64,755	
11 12 13 14 15	(i)(ii)(iii)(iv)Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	11 12 13 14 15	69,141 4,386 64,755 3,661	
11 12 13 14 15 16	(i)(ii)(iii)(iv)Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	11 12 13 14 15 16	69,141 4,386 64,755 3,661	
11 12 13 14 15 16 17	(i)       (ii)       (iii)       (iv)         Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	11 12 13 14 15 16 17	69,141 4,386 64,755 3,661 10,102	

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

Cat. No. 639871

NUMBER OF RETURNS FILED FOR SELECTED LINES

OMB No. 1545-0074

153

Form **8606** Department of the Treasury Internal Revenue Service (99)

# **Nondeductible IRAs**

► See separate instructions.

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

	2010					
	Attachment Sequence No. <b>48</b>					
Your social security number						

Apt. no.

Total	Forms	Filed =	2 7 0 9	458
rotai	1 011113	i licu –	2,100	,700

Home address (number and street, or P.O. box if mail is not delivered to	your home)	

Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return

	City	town	or r	host	office,	state	and	7IP	code
·	j Oity,	LOWIN		0.51	onice,	state,	ana	<u>_</u>	COUC

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

Par	I Nondeductible Contributions to Traditional IRAs and Distribution	itions	From Traditio	nal, S	SEP, a	and SIMPLE II	RAs
	<ul> <li>Complete this part only if one or more of the following apply.</li> <li>You made nondeductible contributions to a traditional IRA for 2010</li> <li>You took distributions from a traditional, SEP, or SIMPLE IRA in 2 traditional IRA in 2010 or an earlier year. For this purpose, a distribution to fund an HSA, conversion, recharacterization, or retu</li> <li>You converted part, but not all, of your traditional, SEP, and SIMP you recharacterized) and you made nondeductible contributions to the second sec</li></ul>	2010 a dist urn of PLE IF	ribution does no certain contribut RAs to Roth IRAs	ot inc ions. s in 20	lude 010 (e	a rollover, one excluding any p	e-time
					rane	anier year.	
1	Enter your nondeductible contributions to traditional IRAs for 2010, include 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	
2	Add lines 1 and 2				2	1,218,097	<u> </u>
5	In 2010, did you take a distribution No — Finter the amount	unt fro	om line 3 on line the rest of Part		5	1,210,007	
4	Enter those contributions included on line 1 that were made from January 1, 201	1, thr	ough April 18, 201	1.	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 9	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. Add lines 6, 7, and 8	8	99,184				
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 your total basis in traditional IRAs for	r 2010	) and earlier yea	ars	14	1,145,644	
15	Taxable amount. Subtract line 12 from line 7. If more than zero, also inclu-						
	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 I	ine 1	5 if you were un	der			
Dort	age 59½ at the time of the distribution (see instructions).	to D					
Part	II 2010 Conversions From Traditional, SEP, or SIMPLE IRAs Complete this part if you converted part or all of your traditional, SE any portion you recharacterized).			o a R	oth IF	RA in 2010 (excl	luding
16	If you completed Part I, enter the amount from line 8. Otherwise, en converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2010. you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2010.	Do n	ot include amou	ints	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

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

154,559

154 2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)										
		AMOUNTS		deductible IRA		ANDS OF DOLL	ARS)	)	OMB No. 1545-0	074
Form	■ 8606 Nondeductible IRAs ► See separate instructions.								୭⋒₄	
	artment of the Treasury rnal Revenue Service (99) ► Attach to Form 1040, Form 1040A, or Form 1040NR.								Attachment Sequence No. 4	8
								cial security numb		
				Forms Filed = 2,709,45						
If You	ill in Your Address Only       Home address (number and street, or P.O. box if mail is not delivered to your home)       Apt. no.         You Are Filing This       City, town or post office, state, and ZIP code       City, town or post office, state, and ZIP code									
	Your Tax Return									
Par	t I Nondeductible C	ontributio	ns to Tradition	al IRAs and Distribu	utions	From Traditio	nal,	SEP,	and SIMPLE I	RAs
	Complete this part									
				traditional IRA for 2010						
	<ul> <li>You took distributed traditional IRA</li> </ul>	in 2010 or	a traditional, SE	EP, or SIMPLE IRA in 2 7. For this purpose, a	2010 a dist	and you made r	nonde	ductil	ble contribution	s to a
	distribution to fu	ind an HSA,	conversion, rec	haracterization, or retu	urn of	certain contribu	tions.			
	<ul> <li>You converted p</li> </ul>	art, but not	all, of your trad	litional, SEP, and SIMI luctible contributions t	PLE IF	RAs to Roth IRA	s in 2	010 (	excluding any p	ortion
1								br an e	earlier year.	
	Enter your nondeductib from January 1, 2011, th							1	3,268,519	
2	Enter your total basis in							2	23,908,784	<u> </u>
3	Add lines 1 and 2		•	·				3	27,177,303	
	In 2010, did you take a distr	ibution –		Enter the amo	unt fr	om line 3 on line				
	from traditional, SEP, or SIM	· · · · ·			nplete	e the rest of Part	: I.			
	or make a Roth IRA convers			Go to line 4.						
4	Enter those contributions				11, thr	ough April 18, 20 <sup>-</sup>	11.	4	65,939	<u> </u>
5	Subtract line 4 from line					 I	•	5	27,111,365	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2010, plus any outstanding rollovers (see instructions)696,030,495									
7	Enter your distributions									
	Do not include rollove									
	conversions to a Ro recharacterizations of tra				7	7,290,548				
8	Enter the net amount yo			· · · · · ·		, ,				
Ŭ	IRAs to Roth IRAs in 20									
	later recharacterized (see				8	9,261,089				
9	Add lines 6, 7, and 8 .									
10	Divide line 5 by line 9. E									
	3 places. If the result is				10	× .				
11	Multiply line 8 by line 1 you converted to Roth I				11	1,227,305				
12	Multiply line 7 by line									
	distributions that you di				12	798,852				
13	Add lines 11 and 12. Th		•	· · · · · · · · · · · · · · · · · · ·				13	3,290,088	<b></b>
14	Subtract line 13 from lin					-		14	23,887,216	
15	<b>Taxable amount.</b> Subtr							15	6,491,696	
	1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b							0,101,000		
	age 591/2 at the time of t					yea				
Part				P, or SIMPLE IRAs	to R	oth IRAs				
		-		of your traditional, SE	P, an	d SIMPLE IRAs	to a F	Roth IF	RA in 2010 (exc	luding
	any portion you re									
16	If you completed Part									
	converted from tradition you later recharacterized							16	53,514,958	
17	If you completed Part I,							10	00,014,000	
17	on line 16 (see instruction							17	3,888,680	
For P	rivacy Act and Paperwork F								Form <b>8606</b>	<b>b</b> (2010)

Form 86	606 (2010)							Page <b>2</b>
Part	1 2	010 Conv	ersions From Trad	itional, SEP, or SIMPLE IRAs to F	Roth IRAs (Conti	nued)	8	
18	Taxabl	e amount.	Subtract line 17 from	line 16		. 18	508,237	
19	Amour	nt subject	to tax in 2010. Che	ck the box if you elect to report the	e entire taxable			
		-		/2 of it in 2011 and 1/2 in 2012. Gene				
	check t	this box if y	ou check the box on I	line 24 (see instructions)	[	]		
	lf you o	checked th	e box, enter the amo	ount from line 18 on this line and inc	lude this amount of	on		
	Form 1	040, line 18	5b, Form 1040A, line 1	1b, or Form 1040NR, line 16b.				
	lf you d	lid not cheo	ck the box, skip line 19	9 and go to line 20a.		19	156,780	
20a				lid not check the box on line 19, multip				
	18 by 5	0% (.50) ar	nd enter it here. Include	e this amount on the applicable line of y	our 2011 tax return	· 20a	373,293	
b	Amour	nt subject	to tax in 2012. Sub	otract line 20a from line 18. Include	this amount on the	ne		
	applica	ble line of	your 2012 tax return			. <b>20</b> b	374,024	
Part	III 20	010 Rollov	ers From Qualified R	etirement Plans to Roth IRAs and In	-plan Rollovers to	Designa	ted Roth Acco	ounts
_				ed over part or all of your qualifie an amount to a designated Roth acco				cluding
21	Enter t	he amount	you rolled over from	n qualified retirement plans to Roth II	RAs and any in-pla	an		
				in 2010. Do not include amounts you				
	to tradi	tional IRAs	in 2010 or 2011 (see	instructions)		. 21	91,252	
22			n the amount on line 2				42,500	
23	Taxabl	e amount.	Subtract line 22 from	line 21		. 23	53,307	
24	Amour	nt subject	to tax in 2010. Che	ck the box if you elect to report the	e entire taxable			
				/2 of it in 2011 and 1/2 of it in 2012.				
				box on line 19 (see instructions)				
				bunt from line 23 on this line and inc				
				12b, or Form 1040NR, line 17b		· 24	5,940	
	If you o	did not che	ck the box, skip line 2	4 and go to line 25a.				
<b>2</b> 5a				lid not check the box on line 24, multip				
	-			e this amount on the applicable line of y			47,375	
b				ptract line 25a from line 23. Include	this amount on the			
			your 2012 tax return				47,375	
Part				and Certain Distributions from De	•			
				ok a distribution from a Roth IRA, and				
				se, a distribution does not include a r	rollover, a one-time	e distribut	tion to fund ar	n HSA,
				tain contributions (see instructions).				
26				ons from a Roth IRA in 2010, includin			120 250	
~ 7		-		in qualified distributions (see instruction			438,258	
27			-	ons (see instructions). Do not enter mo		. 27	8,582	
28				ess, enter -0- and stop here			430,952	
29				ns (see instructions)			296,020	
30				r less, enter -0- and stop here. If the a			004 000	
04	-	-	-	al tax (see instructions)		. 30	234,628	
31	-			ditional, SEP, and SIMPLE IRAs and ro (see instructions)		. 31	16,077	
32	•		•	ss, enter -0- and do not complete the res		. 31	222,562	<u> </u>
52				20b, or 25a and 25b, go to line 33.			222,302	
			32 on line 35 and go to		Otherwise, enter ti			
33			0	es 20a, 20b, 25a, and 25b <b>33</b>	1,351			
34				D- and skip line 35 and go to line 36 <b>34</b>	,	_		
35				line 34. If zero or less, enter -0		. 35	215,954	
36				re than zero, also include this amount on Fo			,	
50				or distributions from designated Roth accou		. 36	222,562	
Sian H		ly If You	Under penalties of perjury, I	declare that I have examined this form, including a	accompanying attachmen	ts, and to the	e best of my knowl	
	ling Thi		belief, it is true, correct, and	complete. Declaration of preparer (other than taxpaye	er) is based on all informat	ion of which p	preparer has any kn	owledge.
		Not With			<b>N</b>			
Your 1	Fax Ret	urn	Your signature		Date	•		
Paid		Print/Type pr	eparer's name	Preparer's signature	Date	Check	if PTIN	
	ror			-		self-employ		
Prepa		Firm's name	•			Firm's EIN	•	
Use Only								

Firm's address 🕨

Phone no.

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	Form 8606 (2010) Page <b>2</b>								
Part	<b>1</b> 20	010 Conv	ersions Fi	rom Traditio	onal, SEP, or SIMPLE IRAs to	Roth IRAs (Conti	nued)		
18	Taxabl	e amount	. Subtract lir	ne 17 from line	e16		. 18	49,626,278	
19	amount check t	in 2010 r his box if	rather than r you check th	reporting 1/2 o he box on line	the box if you elect to report the of it in 2011 and 1/2 in 2012. Gen 24 (see instructions).	erally, you must			
	-				t from line 18 on this line and inc , or Form 1040NR, line 16b.	lude this amount of	on		
					nd go to line 20a.		19	8,484,489	
20a					not check the box on line 19, multip is amount on the applicable line of y			20,536,815	
b					ct line 20a from line 18. Include		ne . <b>20b</b>	20,536,607	
Part					rement Plans to Roth IRAs and Ir		Designa	ted Roth Acco	unts
					over part or all of your qualifi amount to a designated Roth acco				luding
21					ualified retirement plans to Roth I 2010. <b>Do not</b> include amounts you				
					tructions)			5,977,812	
22				•				1,768,290	<u> </u>
23	Taxabl	e amount	. Subtract lir	ne 22 from line	ə21		. 23	4,209,522	
24	amount must ch If you	t in 2010 r neck this b checked t	rather than i box if you ch he box, ent	reporting 1/2 necked the box er the amoun	the box if you elect to report the of it in 2011 and 1/2 of it in 2012 x on line 19 (see instructions) t from line 23 on this line and inc o, or Form 1040NR, line 17b	Generally, you [ lude this amount c		221,751	
	lf you c	lid not che	eck the box,	skip line 24 a	nd go to line 25a.				
<b>2</b> 5a		-			not check the box on line 24, multip his amount on the applicable line of			1,993,897	
b					ct line 25a from line 23. Include			1 002 975	
	applica	ble line of	your 2012 ta	ax return			. <b>25</b> b	1,993,875 see instruction	(s))
b Part	applica Ⅳ Di Co ac	ble line of istributio omplete the count, in	your 2012 ta ns From Re his part only 2010. For t	ax return <b>oth IRAs (and</b> / if you took a :his purpose, a		signated Roth Ac	. 25b counts ( utions fro	see instruction m a designated	l Roth
	applica	ble line of istribution complete the count, in characterion our total r	your 2012 ta ns From Re nis part only 2010. For t zation, or re nonqualified	ax return oth IRAs (and / if you took a this purpose, turn of certain distributions	d Certain Distributions from De a distribution from a Roth IRA, and a distribution does not include a a contributions (see instructions). from a Roth IRA in 2010, includir	signated Roth Ac for certain distribution rollover, a one-time g any qualified firs	. 25b counts ( utions fro e distribu	see instruction m a designatec tion to fund an	l Roth
Part 26	applica	ble line of istributio omplete th count, in characteri our total r mebuyer o	your 2012 ta ns From Re nis part only 2010. For t zation, or re nonqualified distributions	ax return oth IRAs (and r if you took a this purpose, turn of certain distributions s, and certain of	d Certain Distributions from De a distribution from a Roth IRA, and a distribution does not include a a contributions (see instructions). from a Roth IRA in 2010, includir qualified distributions (see instructions)	signated Roth Ac for certain distribution rollover, a one-time g any qualified first	. 25b counts ( utions fro e distribut	see instruction m a designated tion to fund an 3,392,175	l Roth
Part	applica D Co ac re Enter y time ho Qualifie	ble line of istributio complete th count, in characteri our total r mebuyer o d first-tim	your 2012 ta ns From Re nis part only 2010. For t zation, or re nonqualified distributions e homebuye	ax return oth IRAs (and / if you took a this purpose, turn of certain distributions s, and certain c er distributions	d Certain Distributions from De a distribution from a Roth IRA, and a distribution does not include a a contributions (see instructions). from a Roth IRA in 2010, includir	signated Roth Ac for certain distribu- rollover, a one-time g any qualified firs ons) ore than \$10,000	. 25b counts ( utions fro e distribut st- . 26 . 27	see instruction m a designated tion to fund an 3,392,175 74,817	l Roth
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Part 26 27 28 29 30 31 32 33 34 35 36 Sign H Are Fi by Itse	applica Co acc re Enter y time ho Qualifie Subtrac Enter y Subtrac Zero, y Enter y qualifie Subtrac Note. amount Enter the Subtrac Subtrac Subtrac Subtrac Subtrac Subtrac Subtrac Subtrac Subtrac Subtrac Subtrac	ble line of istributio omplete the count, in characteri our total r mebuyer of d first-tim ct line 27 fi our basis i ct line 29 fi our basis i d retireme to may be our basis i d retireme to may be our basis i d retireme e smaller of t line 33 fro t the total <b>amount.</b> A <b>ine 11b, or l</b> <b>y If You</b> <b>s Form</b> <b>Not With</b>	your 2012 ta ns From Re his part only 2010. For t zation, or re honqualified distributions e homebuyer rom line 26. in Roth IRA of from line 28. subject to a om line 30. If mpleted line 32 on line 3 f line 32 or the m line 32. If z of lines 17 ar dd lines 33 ar Form 1040NR Under penaltic belief, it is true	ax return oth IRAs (and v if you took a this purpose, turn of certain distributions and certain of er distributions of zero or less contributions ( a r distributions) of zero or less an additional ta ns from traditi a Roth IRA (se f zero or less, e s 20a and 20 5 and go to lir e total of lines 2 tero, enter -0- and 22 from line nd 35. If more tha , line 16b. For d es of perjury, I dec e, correct, and com	a distribution from a Roth IRA, and a distribution from a Roth IRA, and a distribution does not include a contributions (see instructions).         from a Roth IRA in 2010, includin qualified distributions (see instructions).         from a Roth IRA in 2010, includin qualified distributions (see instructions).         form a Roth IRA in 2010, includin qualified distributions (see instructions).         gener a Roth IRA in 2010, includin qualified distributions (see instructions).         gener -0- and stop here.         (see instructions)         ss, enter -0- and stop here.         in onal, SEP, and SIMPLE IRAs and reference instructions)         enter -0- and do not complete the reference of the ref	signated Roth Ac for certain distribu- rollover, a one-time g any qualified firs- ons) ore than \$10,000  amount is more tha  amount is more tha  otherwise, enter the 57,049 *  rm 1040, line 15b, Foo nts, see instructions accompanying attachmen er) is based on all informat	. 25b counts ( utions fro e distribut st- 26 27 28 29 an 30 31 32 ne 35 rm 36 ts, and to thi	see instruction m a designated tion to fund an 3,392,175 74,817 3,327,140 3,470,139 920,436 527,961 738,547 660,902 738,547 e best of my knowlee	dge and
Part 26 27 28 29 30 31 32 33 34 35 36 Sign H Are Fi by Itse	applica Co ac re Enter y time ho Qualifie Subtrac Enter y Subtrac Zero, yc Enter y qualifie Subtrac Note. amount Enter the Subtrac	ble line of istributio omplete the count, in characteri our total re- mebuyer of d first-tim our basis i tour basis i d retirement tour basis i d retirement the 33 fro- the total amount. A ine 11b, or 1 by If You is Form Jot With urn	your 2012 ta ns From Re his part only 2010. For t zation, or re honqualified distributions e homebuye rom line 26. In Roth IRA of from line 28. subject to a on conversion an conversion on line 30. If mpleted line 32 on line 3 f line 32 or the m line 32. If z of lines 17 and dd lines 33 ar Form 1040NR Under penaltic belief, it is true Your sign:	ax return oth IRAs (and v if you took a this purpose, turn of certain distributions a, and certain of er distributions If zero or less contributions ( a. If zero or less contributions ( b. If zero or less an additional ta ns from traditi a Roth IRA (se f zero or less, et s 20a and 20 5 and go to lir e total of lines 2 tero, enter -0- at nd 22 from line and 35. If more th a, line 16b. For d es of perjury, I dec e, correct, and com	d Certain Distributions from De a distribution from a Roth IRA, and a distribution does not include a n contributions (see instructions). from a Roth IRA in 2010, includir qualified distributions (see instructions) from a Roth IRA in 2010, includir qualified distributions (see instructions). Do not enter me s, enter -0- and stop here (see instructions) ss, enter -0- and stop here. If the ax (see instructions) onal, SEP, and SIMPLE IRAs and r e instructions) enter -0- and do not complete the re bb, or 25a and 25b, go to line 33. ne 36. 20a, 20b, 25a, and 25b and skip line 35 and go to line 36 e 34. If zero or less, enter -0 nan zero, also include this amount on For istributions from designated Roth accou- clare that I have examined this form, including plete. Declaration of preparer (other than taxpay	signated Roth Ac for certain distribu- rollover, a one-time g any qualified firs- ons) ore than \$10,000  amount is more that  amount is more that  ollovers from  otherwise, enter the  otherwise, enter the  otherwise, enter the  trm 1040, line 15b, Foi nts, see instructions accompanying attachmen er) is based on all informate	. 25b counts ( utions fro e distribut st- 26 27 28 29 an 30 31 32 ne 35 rm 36 ts, and to thi	see instruction m a designated tion to fund an 3,392,175 74,817 3,327,140 3,470,139 920,436 527,961 738,547 660,902 738,547 e best of my knowle preparer has any know	dge and
Part 26 27 28 29 30 31 32 33 34 35 36 Sign H Are Fi by Itse	applica Co acc re Enter y time ho Qualifie Subtrac Enter y Subtrac Zero, y Enter y qualifie Subtrac Note. amount Enter the Subtrac Subtrac Subtrac Subtrac Subtrac Subtrac Subtrac Subtrac Subtrac Subtrac Subtrac	ble line of istributio omplete the count, in characteri our total re- mebuyer of d first-tim our basis i tour basis i d retirement tour basis i d retirement the 33 fro- the total amount. A ine 11b, or 1 by If You is Form Jot With urn	your 2012 ta ns From Re his part only 2010. For t zation, or re honqualified distributions e homebuyer rom line 26. in Roth IRA of from line 28. subject to a om line 30. If mpleted line 32 on line 3 f line 32 or the m line 32. If z of lines 17 ar dd lines 33 ar Form 1040NR Under penaltic belief, it is true	ax return oth IRAs (and v if you took a this purpose, turn of certain distributions a, and certain of er distributions If zero or less contributions ( a. If zero or less contributions ( b. If zero or less an additional ta ns from traditi a Roth IRA (se f zero or less, et s 20a and 20 5 and go to lir e total of lines 2 tero, enter -0- at nd 22 from line and 35. If more th a, line 16b. For d es of perjury, I dec e, correct, and com	d Certain Distributions from Detain distribution from a Roth IRA, and a distribution does not include a contributions (see instructions).         from a Roth IRA in 2010, including qualified distributions (see instructions).         from a Roth IRA in 2010, including qualified distributions (see instructions).         from a Roth IRA in 2010, including qualified distributions (see instructions).         gener -0- and stop here.         ax (see instructions)         ss, enter -0- and stop here.         iss, enter -0- and do not complete the react of a stop.         iss, enter -0- and do not complete the react of a stop.         iss, enter -0- and 25b, go to line 33.         isson and 25b, go to line 36.         20a, 20b, 25a, and 25b         and skip line 35 and go to line 36.         a 34. If zero or less, enter -0         istributions from designated Roth accounce and zero, also include this amount on Form.         istributions from designated Roth accounce and this form, including and the storm.	signated Roth Ac for certain distribu- rollover, a one-time g any qualified firs- ons) ore than \$10,000  amount is more tha  amount is more tha  otherwise, enter the 57,049 *  rm 1040, line 15b, Foo nts, see instructions accompanying attachmen er) is based on all informat	.         25b           counts ( utions fro- e distribut           at- .         26 .           .         27 .           .         29 .           an         30           .         31           .         32           ne         35           .         35           .         35           .         36           ts, and to th ion of which	see instruction m a designated tion to fund an 3,392,175 74,817 3,327,140 3,470,139 920,436 527,961 738,547 660,902 738,547 e best of my knowler preparer has any knowler preparer has any knowler	dge and

Firm's name

Firm's address ►

Use Only

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Firm's EIN ►

Phone no.

NUMBER OF RETURNS FILED FOR SELECTED LINES

# **Tax for Certain Children Who Have Investment**

Income of More Than \$1,900

Attach only to the child's Form 1040, Form 1040Å, or Form 1040NR.
 See separate instructions.

OMB No. 1545-0074

2010 Attachment Sequence No. 33 Child's social security number

Child's name shown on return
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8615

Department of the Treasury

Internal Revenue Service (99)

Form

#### Total Forms Filed = 235,971

**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 Par	rent's name (first, initial, and last). Caution: See instructions before completing.	B Parent's	social security nun	nber
	rent's filing status (check one): Single Married filing jointly Married filing separately Head of household		] Qualifying wido	w(er)
Par	t I Child's Net Investment Income			-
1	Enter the child's investment income (see instructions)		234,134	
2	If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), en \$1,900. Otherwise, see instructions	ter . <b>2</b>	235,971	
3	Subtract line 2 from line 1. If zero or less, <b>stop;</b> do not complete the rest of this form but attach it to the child's return	do . 3	231,055	
4	Enter the child's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; or Form 1040N line 41. If the child files Form 2555 or 2555-EZ, see the instructions		225.065	
5	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 attach it to the child's return	do	225,065	
Par			-,	1
6	Enter the parent's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; Form 1040E line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0 If the pare files Form 2555 or 2555-EZ, see the instructions	ent	194,508	
7	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	ve.	84,360	
8	Add lines 5, 6, and 7 (see instructions)	. 8	226,096	
9	Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above (see instruction If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040) is used to figure the tax, check here	· ·	224,027	
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternation minimum tax; Form 1040EZ, line 11; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. <b>Do</b> n 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 Capit Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here	he tal	192.461	
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on li 13 and go to <b>Part III</b>		213,002	
12a b	Add lines 5 and 7       12a       225,065         Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)       .	. 12b	231,055 ×	1
13	Multiply line 11 by line 12b	. 13	213,002	
Part	<b>Child's Tax</b> —If lines 4 and 5 above are the same, enter -0- on line 15 and go to line	le 16.		
14	Subtract line 5 from line 4         14         209,447			
15	Enter the tax on the amount on line 14 based on the <b>child's</b> filing status (see instructions). the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040) is used to figure the tax, check here $\dots \dots		134,208	
16	Add lines 13 and 15	. 16	215,038	
17	Enter the tax on the amount on line 4 based on the <b>child's</b> filing status (see instructions). the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040) is used to figure the tax, check here $\dots \dots		169,214	
18	Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040, line 44; Form 1040 line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions		215,983	

158 AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)						
			OMB No. 1545-0	074		
Form	<b>3615</b> Tax for Certain Children Who Have Investment Income of More Than \$1,900		୬ <b>ଲ ୩</b> ୩	<u> </u>		
Departm	► Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.		Attachment			
Internal F	Revenue Service (99) See separate instructions.	0.1.1.	Sequence No. 3	3		
Child's r	name shown on return Total Forms Filed = 235,971	Child's soci	al security number			
Before	you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 mus	t be filed r	nust use the Sch	edule		
	D Tax Worksheet or has income from farming or fishing, see <b>Pub. 929,</b> Tax Rules explains how to figure the child's tax using the <b>Schedule D Tax Worksheet</b> or <b>Schedul</b>			nts. It		
		B Parent's	social security num	nber		
	nt's filing status (check one): Single Married filing jointly Married filing separately Head of household		Qualifying wido	N(er)		
Part		·		M(01)		
1	Enter the child's investment income (see instructions)		3,131,343			
2	If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), en \$1,900. Otherwise, see instructions	. 2	470,286			
3	Subtract line 2 from line 1. If zero or less, <b>stop;</b> do not complete the rest of this form but attach it to the child's return	. 3	2,668,271			
4	Enter the child's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; or Form 1040N line 41. If the child files Form 2555 or 2555-EZ, see the instructions		2,884,928			
5	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 attach it to the child's return		2,497,142			
Part						
6	Enter the parent's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; Form 1040B line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0 If the pare files Form 2555 or 2555-EZ, see the instructions	ent	169,341,361			
7	Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named abo					
8	<b>Do not</b> include the amount from line 5 above		3,352,335			
9	Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above (see instruction		175,190,838			
Ū	If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040) is used to figure the tax, check here		42,349,747			
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternat minimum tax; Form 1040EZ, line 11; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. <b>Do r</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 Cap Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here	hot he ital	41,039,786			
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on I 13 and go to <b>Part III</b>	_	1,309,961			
12a b	Add lines 5 and 7       .       .       .       .       .       12a       5,849,477       .         Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)       .       .       .       .	. 12b	186,658			
13	Multiply line 11 by line 12b	. 13	532,311			
Part		-				
14	Subtract line 5 from line 4         .<					
15	Enter the tax on the amount on line 14 based on the <b>child's</b> filing status (see instructions) the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040) is used to figure the tax, check here		27,429	-		
16	Add lines 13 and 15	. 16	559,740			
17	Enter the tax on the amount on line 4 based on the child's filing status (see instructions)					
	the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040) is used to figure the tax, check here	or 17	404,369			
18	Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040, line 44; Form 1040 line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	)A, 18	563,550			

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

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FIGURES

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Form 8615 (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

OMB No. 1545-1073

<b>Credit for Price</b>	or Year Minimum Tax—	
Individuals,	, Estates, and Trusts	

Form <b>8801</b>	
Department of the Treasury	

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

## Individuals, Estates, and Trus ► See separate instructions.

► Attach to Form 1040, 1040NR, or 1041.

	2010				
	Attachment Sequence No. <b>74</b>				
Identifying number					

Total Forms Filed = 1,067,415

Par	t I Net Minimum Tax on Exclusion Items	1	
1	Combine lines 1, 6, 7, and 11 of your 2009 Form 6251. Estates and trusts, see instructions	1	1,048,643
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	991,863
3	Minimum tax credit net operating loss deduction (see instructions)	3	( 8,214 )
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$216,900 and you were married filing separately for 2009, see instructions	4	981,346
5	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	5	1,067,415
6	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	6	
7			1,067,415
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	728,272
8	Multiply line 7 by 25% (.25)	8	728,272
9	Subtract line 8 from line 5. If zero or less, enter -0 If under age 24 at the end of 2009, see instructions	9	925,942
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	891,141
11	<ul> <li>If for 2009 you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter.</li> <li>If for 2009 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</li> </ul>		Using Part 3 = 621,801
	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.	11	880,076
	• All others: 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.		
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	215,346
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	878,534
14	Enter the amount from your 2009 Form 6251, line 35, or 2009 Form 1041, Schedule I, line 55	14	883,468
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0	15	713,636
For Pa	aperwork Reduction Act Notice, see page 4 of the instructions. Cat. No. 10002S		Form <b>8801</b> (2010)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form <b>8801</b>
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Department of the Treasury

Name(s) shown on return

Internal Revenue Service (99)

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

See separate instructions.

Total Forms Filed = 1,067,415



► Attach to Form 1040, 1040NR, or 1041.

Identifying number

Par	Net Minimum Tax on Exclusion Items			
1	Combine lines 1, 6, 7, and 11 of your 2009 Form 6251. Estates and trusts, see instructions	1	232,001,350	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	39,568,225	
3	Minimum tax credit net operating loss deduction (see instructions)	3	( 1,931,230	)
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$216,900 and you were married filing separately for 2009, see instructions	4	289,145,592	
5	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	5	70,054,155	
6	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	6	150,942,663	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	165,064,682	
8	Multiply line 7 by 25% (.25)	8	41,266,261	
9	Subtract line 8 from line 5. If zero or less, enter -0 If under age 24 at the end of 2009, see instructions	9	45,713,292	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	251,810,132	
11	• If for 2009 you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter.			
	• 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.	11	61,780,128	
	• All others: 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.		01,700,120	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	1,241,611	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	60,555,227	
14	Enter the amount from your 2009 Form 6251, line 35, or 2009 Form 1041, Schedule I, line 55	14	55,234,291	
15 5 D	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0	15	6,145,782 Form <b>8801</b>	(0010)
FOR P2	perwork Reduction Act Notice, see page 4 of the instructions.			

Form 8	801 (2010)			Page <b>2</b>
Part	II Current Year Nonrefundable and Refundable Credits and Carryforward to 2011			
16	Enter the amount from your 2009 Form 6251, line 36, or 2009 Form 1041, Schedule I, line 56	16	774,098	
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	596,352	
19	2009 credit carryforward. Enter the amount from your 2009 Form 8801, line 30	19	831,231	
20	Enter your 2009 unallowed qualified electric vehicle credit (see instructions)	20	44	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	1,025,930	
22	Enter your 2010 regular income tax liability minus allowable credits (see instructions)	22	895,671	
23	Enter the amount from your 2010 Form 6251, line 33, or 2010 Form 1041, Schedule I, line 54	23	866,816	
24	Subtract line 23 from line 22. If zero or less, enter -0	24	259,546	
25	<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	25	259,546	
26	<ul> <li>Estates and trusts: Leave lines 26 and 27 blank and go to line 28.</li> <li>Individuals: Did you have a minimum tax credit carryforward to 2008 (on your 2007 Form 8801, line 28)?</li> </ul>			
	$\Box$ No. Leave lines 26 and 27 blank and go to line 28.			
	<b>Yes.</b> Complete Part IV of Form 8801 to figure the amount to enter	26	297,101	
27	Is line 26 more than line 25?			
	<b>No.</b> Leave line 27 blank and go to line 28.			
	☐ Yes. Subtract line 25 from line 26. This is your current year refundable credit. Enter the result here and on your 2010 Form 1040, line 71 (check box c), or Form 1040NR, line 66 (check box c)			
	(check box <b>c</b> )	27	263,700	
28	Credit carryforward to 2011. Subtract the larger of line 25 or line 26 from line 21. Keep a record			
20	of this amount because you may use it in future years	28	823,547	
			Form <b>8801</b>	(2010)

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	801 (2010)			Page <b>2</b>
Par	Current Year Nonrefundable and Refundable Credits and Carryforward to 2011			
16	Enter the amount from your 2009 Form 6251, line 36, or 2009 Form 1041, Schedule I, line 56	16	6,769,983	
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	624,201	
19	2009 credit carryforward. Enter the amount from your 2009 Form 8801, line 30	19	7,138,371	
20	Enter your 2009 unallowed qualified electric vehicle credit (see instructions)	20	4,304	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	8,203,304	
22	Enter your 2010 regular income tax liability minus allowable credits (see instructions)	22	67,444,675	
23	Enter the amount from your 2010 Form 6251, line 33, or 2010 Form 1041, Schedule I, line 54	23	71,833,455	
24	Subtract line 23 from line 22. If zero or less, enter -0	24	2,062,163	
25	<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	25	663,274	
26	<ul> <li>Estates and trusts: Leave lines 26 and 27 blank and go to line 28.</li> <li>Individuals: Did you have a minimum tax credit carryforward to 2008 (on your 2007 Form 8801, line 28)?</li> </ul>			
	<b>No.</b> Leave lines 26 and 27 blank and go to line 28.			
	<b>Yes.</b> Complete Part IV of Form 8801 to figure the amount to enter	26	917,488	
27	Is line 26 more than line 25?			
	<b>No.</b> Leave line 27 blank and go to line 28.			
	Yes. Subtract line 25 from line 26. This is your current year refundable credit. Enter the result here and on your 2010 Form 1040, line 71 (check box c), or Form 1040NR, line 66 (check box c)	07	810,267	
		27	010,207	
28	<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	28	6,729,807	
		I	Form <b>8801</b>	(2010)

Form 8	801 (2010)		Page 3
Part	III Tax Computation Using Maximum Capital Gains Rates		
	<b>Caution.</b> 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		
		23	
	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*		
	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), orline 14b, column (2), of the 2009 Schedule D (Form 1041) <b>31</b>		
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	g	
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		
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		
38	Subtract line 37 from line 36. If zero or less, enter -0		
39	Enter the <b>smaller</b> of line 29 or line 30		
40	Enter the <b>smaller</b> of line 38 or line 39	_	
41 42	Subtract line 40 from line 39	42	1
	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		
44	Multiply line 43 by 25% (.25)	44	
45	Add lines 35, 42, and 44		
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 2000) from the result. Form 10,000 files, and subtract \$3,500 (\$1,750 if married filing separately for 2000) from the result.	9	
47	separately for 2009) from the result. Form 1040NR filers, see instructions		<u> </u>
71	2009, do not enter this amount on line 11. Instead, enter it on line 4 of the worksheet on page 2 of the instructions	of 47	
* The C	2000 Qualified Dividende and Canital Cain Tay Warksheet is an page 20 of the 2000 Justy utions for Form 1040. The 2000 Caboo		Warksheat is an nag- D 10

\* 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)).

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Form	8801	(2010)	

Part	III Tax Computation Using Maximum Capital Gains Rates					
29	<ul> <li>Caution. If you did not complete the 2009 Qualified Dividends and Capital Gain Tax W the 2009 Schedule D Tax Worksheet, or Part V of the 2009 Schedule D (Form 1041) instructions before completing this part.</li> <li>Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2009,</li> </ul>					
20	amount from line 3 of the worksheet on page 2 of the instructions				29	
	<b>Caution.</b> If <b>for 2009</b> you filed Form 1040NR, 1041, 2555, or 2555-EZ, see completing lines 30, 31, and 32.	the instru	ctions before	;		
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 <b>smaller</b> of that result or the amount from line 10 of your 2009 Schedule D Tax Worksheet	32				
33	Enter the <b>smaller</b> of line 29 or line 32			·	33	
34 35	Subtract line 33 from line 29	0 (\$1,750	if married fili		34 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 40	Enter the <b>smaller</b> of line 29 or line 30	39				
40 41	Enter the smaller of line 38 or line 39         .	40 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. Other	wise, go t	o line 43.			
43	Subtract line 39 from line 33					
44 45	Multiply line 43 by 25% (.25)         . <th.< td=""><td></td><td></td><td>-</td><td>44 45</td><td></td></th.<>			-	44 45	
46	If line 29 is \$175,000 or less (\$87,500 or less if married filing separately for by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,50 separately for 2009) from the result. Form 1040NR filers, see instructions	or 2009), n 00 (\$1,750	nultiply line if married fili	29 ng	46	
47	Enter the <b>smaller</b> of line 45 or line 46 here and on line 11. If you filed Fe 2009, do not enter this amount on line 11. Instead, enter it on line 4 of the	orm 2555 e workshe	or 2555-EZ et on page 2	for of		
*				L	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)).

Page **3** 

Form 8	801 (2010)		Pa	ge <b>4</b>
Part	IV Tentative Refundable Credit			
48	Enter the amount from line 21	48		
49	Enter the total of lines 18 and 20 from your 2008 Form 8801.49145,386If zero or less, enter -0			
50	Enter the total of lines 18 and 20 from your 2009 Form 8801.If zero or less, enter -0-134,597			
51	Enter the total of lines 18 and 20 from your 2010 Form 8801.If zero or less, enter -0-110,156			
52	Add lines 49 through 51	52	209,633	
53	Long-term unused minimum tax credit. Subtract line 52 from line 48 (If zero or less, enter -0-here and on line 26. Do not complete the rest of Part IV)	53	297,415	
54	Multiply line 53 by 50% (.50)	54		
55	Enter the amount from your 2009 Form 8801, line 59	55	141,062	
56	Enter the larger of line 54 or line 55	56		
57	Enter the <b>smaller</b> of line 53 or line 56. Enter the result here and on line 26	57	Form <b>8801</b> (2	2010)

Form 8801 (2010)

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Form 88	8801 (2010) Page			
Part	IV Tentative Refundable Credit			
48	Enter the amount from line 21	48		
49	Enter the total of lines 18 and 20 from your 2008 Form 8801.49537,462If zero or less, enter -0			
50	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0			
51	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0			
52	Add lines 49 through 51	52	1,181,663	
53	<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)	53	1,385,294	
54	Multiply line 53 by 50% (.50)	54		
55	Enter the amount from your 2009 Form 8801, line 59	55	807,295	
56	Enter the <b>larger</b> of line 54 or line 55	56		
57	Enter the <b>smaller</b> of line 53 or line 56. Enter the result here and on line 26	57		

Form 8801 (2010)

	2010 ES	TIMATED DATA LINE COUNTS - (ALL FIGURES ARE	ESTIN	IATES BASED	ON S	SAMF	PLES) 167
	0012	NUMBER OF RETURNS FILED FOR SELECTED L	INES	1040			OMB No. 1545-0074
Form	8812	Additional Child Tax Credit		1040A			2010
				1040NR			
	nent of the Treasury Revenue Service (99)	Complete and attach to Form 1040, Form 1040A,	or Form	1040NR.			Attachment Sequence No. <b>47</b>
	s) shown on return	T ( ) F ( ) A ( )			Y	'our so	cial security number
Davi		Total Forms Filed = 21,050,952					
Par			337 1		•		
1	1040 filers:	Enter the amount from line 6 of your Child Tax Credit Instructions for Form 1040, line 51).					
	1040A filers:	Enter the amount from line 6 of your Child Tax Credit Instructions for Form 1040A, line 33).				1	21,050,760
	1040NR filers:	Enter the amount from line 6 of your Child Tax Credit Instructions for Form 1040NR, line 48).	Work	sheet (see the			
	If you used Pub.	972, enter the amount from line 8 of the worksheet on page 4 of	the pub	lication.	J		
2	Enter the amoun	t from Form 1040, line 51, Form 1040A, line 33, or Form 1040N	R, line	48		2	8,093,762
3		rom line 1. If zero, <b>stop</b> ; you cannot take this credit				3	21,018,886
<b>4</b> a	Earned income (	see instructions on back)	<b>4</b> a	20,993,492			
b		nbat pay (see instructions on					
5	,	.         .         .         4b         190,276           1 line 4a more than \$3,000?	-				
5		line 5 blank and enter -0- on line 6.					
		ct \$3,000 from the amount on line 4a. Enter the result	5	20,953,763			
6	Multiply the am	bount on line 5 by 15% (.15) and enter the result $\ldots$ $\ldots$				6	20,953,763
	Next. Do you h	ave three or more qualifying children?					
		6 is zero, stop; you cannot take this credit. Otherwise, skip Par	t II and	enter the smalle	<b>r</b> of		
		or line 6 on line 13.		1. 2 1.	12		
		6 is equal to or more than line 3, skip Part II and enter the am vise, go to line 7.	iount fro	om line 3 on line	13.		
Part		Filers Who Have Three or More Qualifying Childre	en				
7	Withheld social	security and Medicare taxes from Form(s) W-2, boxes 4 and 6.					
	If married filing	g jointly, include your spouse's amounts with yours. If you road, 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					
	1040A filers:	"UT" and entered on the dotted line next to line 60. Enter -0	8	EOE 001			
	1040A mers: 1040NR filers:	Enter the total of the amounts from Form 1040NR, lines	0	505,921			
	10401(K Inci 5.	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	10	1,394,542			
		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	0	of line 6 or line 11				12	2,292,260
		maller of line 3 or line 12 on line 13.					
Part 13		al Child Tax Credit				13	20.070.962
13	i ilis is your a	dditional child tax credit			•	-	20,979,862 Enter this amount on
				10	040		Form 1040, line 65, Form 1040A, line 42, or
					040A		Form 1040NR, line 62.
				10	40NR	<b>ļ</b> ∢…	

168	2010 ES	TIMATED DATA LINE COUNTS - (ALL FIGURES ARE ES			MPLES)
	0010	AMOUNTS OF SELECTED LINES FILED (IN THOUS,	ANDS OF DOLLAF	lS)	OMB No. 1545-0074
Form	8812	Additional Child Tax Credit	1040		
			1040NR	<b>)</b>	2010
Departm	nent of the Treasury		881	2	Attachment
	Revenue Service (99) s) shown on return	Complete and attach to Form 1040, Form 1040A, or F	orm 1040NR.	Var	Sequence No. 47
Name(S	shown on return	Total Forms Filed = 21,050,952		fou	r social security number
Part	All Filers				
1	1040 filers:	Enter the amount from line 6 of your Child Tax Credit W	orksheet (see the	1	
		Instructions for Form 1040, line 51).			
	1040A filers:	Enter the amount from line 6 of your Child Tax Credit W	orksheet (see the		1 00 000 540
	10.40NID @1	Instructions for Form 1040A, line 33).		}⊢	1 39,988,510
	1040NK filers:	Enter the amount from line 6 of your Child Tax Credit W Instructions for Form 1040NR, line 48).	orksneet (see the		
	If you used Pub.	972, enter the amount from line 8 of the worksheet on page 4 of the	publication.	1	
2 3		t from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, l rom line 1. If zero, <b>stop</b> ; you cannot take this credit	line 48		2 6,192,334 3 33,796,176
5 4a			a   479,777,011	•	3 33,796,176
b		nbat pay (see instructions on			
5		line 4a more than \$3,000?			
		line 5 blank and enter -0- on line 6.			
6		ct \$3,000 from the amount on line 4a. Enter the result	, -,		6 62,208,259
U		ave three or more qualifying children?		· –	0 02,200,200
		6 is zero, stop; you cannot take this credit. Otherwise, skip Part II	and enter the smalle	r of	
	line 3	or line 6 on line 13.			
		6 is equal to or more than line 3, skip Part II and enter the amount $\frac{1}{2}$	t from line 3 on line	13.	
Part		vise, go to line 7. Filers Who Have Three or More Qualifying Children			
7		security and Medicare taxes from Form(s) W-2, boxes 4 and 6.			
		g jointly, include your spouse's amounts with yours. If you			
			7 2,463,834		
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:		445,568		
	1040NR filers:	Enter the total of the amounts from Form 1040NR, lines			
		27 and 55, plus any taxes that you identified using code			
0		"UT" and entered on the dotted line next to line 59.			
9		. –	9 2,909,402		
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	0 6,407,513		
		taxes withheld that you entered to the left of line 44			
	1040NR filers:	(see instructions on back). Enter the amount from Form 1040NR, line 64.			
11		from line 9. If zero or less, enter -0		. 1	1,335,005
12		of line 6 or line 11			12 4,743,842
	Next, enter the s	maller of line 3 or line 12 on line 13.			
Part		al Child Tax Credit			
13	This is your a	dditional child tax credit		. [1	<b>13</b> 27,754,261 <i>Enter this amount on</i>
				40	Form 1040, line 65,
				040A	Form 1040A, line 42, or Form 1040NR, line 62.
				40NR	•

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form	8814
	ment of the Treasury I 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. <b>40</b>				
ıl	I security number				

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#### 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
<b>C</b> If more than one Form 8814 is attached, check here	🕨 📖

Part I	Child's Interest and Dividends To Report on Your Return	

<b>1</b> a	a 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				1a	36,746	
b	Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a	1b	3,424		Tu		
2a	Enter your child's ordinary dividends, including any Alaska Permane child received any ordinary dividends as a nominee, see the instruction			-	2a	90,829	
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b	30,083				
3	Enter your child's capital gain distributions. If your child received an as a nominee, see the instructions		•		3	12,700	
4	Add lines 1a, 2a, and 3. If the total is \$1,900 or less, skip lines 5 thro the total is \$9,500 or more, <b>do not</b> file this form. Your child <b>must</b> fi	le his	or her own retur	n to			
_	report the income			H	4	110,790	
5 6	Base amount			H	5 6	1,900 25,374	00
0	Subtract line 5 from line 4			-	0	20,074	
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7					
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8					
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	10,702				
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	7,949				
11	Add lines 9 and 10				11	14,814	
12	1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you			you			
	checked the box on line C above, see the instructions. Go to line 13 b	elow		•	12	23,209	

## Part II Tax on the First \$1,900 of Child's Interest and Dividends

13	Amount not taxed	 13	950	00
14	Subtract line 13 from line 4. If the result is zero or less, enter -0	 14	105,851	
15	Tax. Is the amount on line 14 less than \$950?			
	<b>No.</b> Enter \$95 here and see the <b>Note</b> below.	 15	105,850	
	<b>Yes.</b> Multiply line 14 by 10% (.10). Enter the result here and see the <b>Note</b> below.			

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.

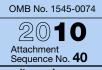
	-	0	
1		( )	

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form <b>8814</b>	
Department of the Treasury Internal Revenue Service (99)	
Name(s) shown on your retu	ırn

## Parents' Election To Report Child's Interest and Dividends

See instructions.
 Attach to parents' Form 1040 or Form 1040NR.



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.

Α	Child's name	(first,	initial,	and last	t)
---	--------------	---------	----------	----------	----

B Child's social security number

С	If more than one Form 8814 is attached, check here	

Part	Child's Interest and Dividends To Report on Your Retu	rn					
1a	Enter your child's <b>taxable</b> interest. If this amount is different from the child's Forms 1099-INT and 1099-OID, see the instructions		nounts shown on		1a	61,821	
b	Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a	1b	3,387				
2a	Enter your child's ordinary dividends, including any Alaska Permane child received any ordinary dividends as a nominee, see the instruction			-	2a	186,031	r.
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b	40,641				
3	Enter your child's capital gain distributions. If your child received ar as a nominee, see the instructions		•		3	21,654	r.
4	Add lines 1a, 2a, and 3. If the total is \$1,900 or less, skip lines 5 thro the total is \$9,500 or more, <b>do not</b> file this form. Your child <b>must</b> for report the income	ile his	or her own retur	n to	4	269,506	
5	Base amount				5	1,900	00
6	Subtract line 5 from line 4				6	42,957	
	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.			d go			
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7					
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8					
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	9,294				
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	9,856				
11	Add lines 9 and 10		·		11	19,151	
12	Subtract line 11 from line 6. Include this amount in the total on For 1040NR, line 21. In the space next to line 21, enter "Form 8814" and checked the box on line C above, see the instructions. Go to line 13 b	id sha	ow the amount. If	you	12	23.884	
					14	20,001	

### Part II Tax on the First \$1,900 of Child's Interest and Dividends

13	Amount not taxed	13	950	00
14	Subtract line 13 from line 4. If the result is zero or less, enter -0	14	73,985	
15	Tax. Is the amount on line 14 less than \$950?			
	<b>No.</b> Enter \$95 here and see the <b>Note</b> below.	15	7,395	
	<b>Yes.</b> Multiply line 14 by 10% (.10). Enter the result here and see the <b>Note</b> below.			

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.

Form 8814 (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES 171

Form	8824
	ment of the Treasur

Name(s) shown on tax return

# Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

Attach to your tax return.

g number
Sequence No. 109
Attachment
2010
OMB No. 1545-1190

Identifyin

Total Forms Filed = 158,299

Part I	Information on the Like-Kind Exchange

1	<b>Note:</b> If the property described on line 1 or line 2 is real or personal property Description of like-kind property given up:	/ located outside the Unite	d Stat	es, indicate the country.	
2	Description of like-kind property received:				
3	Date like-kind property given up was originally acquired (month, day, yea	ar)	3	MM/DD/YYYY	
4	Date you actually transferred your property to other party (month, day, y	ear)	4	MM/DD/YYYY	
5	<b>5</b> 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			MM/DD/YYYY	
6	Date you actually received the like-kind property from other party (month, da	y, year). See instructions	6	MM/DD/YYYY	
7	Was the exchange of the property given up or received made with a relat (such as through an intermediary)? See instructions. If "Yes," complete P	ted party, either directly o Part II. If "No," go to Part I	r indii II .	rectly · · <b>Ves No</b>	
Part 8	Related Party Exchange Information           Name of related party	Relationship to you	Relate	ed party's identifying number	
	Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)				
9	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?				
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?				
	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 <b>not</b> 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 <b>unless</b> one of the exceptions on line 11 applies.				
11	If one of the exceptions below applies to the disposition, check the appl	licable box:			
а	The disposition was after the death of either of the related parties.				
b	<b>b</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).

For Paperwork Reduction Act Notice, see page 4 of the instructions.

	_	~
1	7	2
		_

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

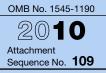
8824 Department of the Treasury Internal Revenue Service Name(s) shown on tax return

## Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

Attach to your tax return.

Total Forms Filed = 158,299



Identifying number

#### Part I Information on the Like-Kind Exchange

1	<b>Note:</b> If the property described on line 1 or line 2 is real or personal property located outside the United Description of like-kind property given up:	d Stat	es, indicate the country.
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

Was the exchange of the property given up or received made with a related party, either directly or indirectly 7 (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III 

		arth no, go to raith	
Part	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?

During this tax year (and before the date that is 2 years after the last transfer of property that was part of 10 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:
  - The disposition was after the death of either of the related parties. а
  - The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange. b
  - Vou can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of С its principal purposes. If this box is checked, attach an explanation (see instructions).

For Paperwork Reduction Act Notice, see page 4 of the instructions.

	see <b>Reporting of multi-asset exchanges</b> 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    1    942			
13	Adjusted basis of other property given up			
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	452	
	<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as</b>			
	home 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	11,166	
16	FMV of like-kind property you received	16	130,811	
17	Add lines 15 and 16	17	134,917	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any		101,011	
	exchange expenses <b>not</b> used on line 15 (see instructions)	18	152,386	
19	Realized gain or (loss). Subtract line 18 from line 17	19	151,127	
20	Enter the smaller of line 15 or line 19, but not less than zero	20	9,212	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	3,263	
22	Subtract line 21 from line 20. If zero or less, enter -0 If more than zero, enter here and on		0,200	
	Schedule D or Form 4797, unless the installment method applies (see instructions)	22	6,494	
23	Recognized gain. Add lines 21 and 22	23	9,272	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	146,526	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	152,371	
Part			102,071	
	officers of the Federal Government (including certain spouses, minor or dependent children, and tra section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to co interest requirements. This part can be used <b>only</b> if the cost of the replacement property is more the property.	mply	with the conflict-o	
	property.			
26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a		_	
26 27			=	
	Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.)			
27 28	Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.)	 		
27	Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.)			
27 28	Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.)	 		
27 28 29	Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.)	 		
27 28 29 30 31	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.)	29		
27 28 29 30 31 32	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)	 		
27 28 29 30 31	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.)	29		
27 28 29 30 31 32	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.)	29		
27 28 29 30 31 32	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.)	29		
27 28 29 30 31 32 33 34	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.)	29 32 34		
27 28 29 30 31 32 33 34 35	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.)	29 32		
27 28 29 30 31 32 33 34	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.)	29 32 34 35		
27 28 29 30 31 32 33 34 35	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.)	29 32 34		
27 28 29 30 31 32 33 34 35	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.)	29 32 34 35		
27 28 29 30 31 32 33 34 35 36	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.)	29 32 34 35 36		
27 28 29 30 31 32 33 34 35 36 37	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.)	29 32 34 35 36 37		

Part III

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

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,

173 Page 2

Your social security number

1	7	4

Form 8824 (2010)

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

ial security number

Part	III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Rec	eive	d		
	Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or ot	her (no	ot like-kind) property	у,	
	see <b>Reporting of multi-asset exchanges</b> 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				
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</b>	14	01,000		
	home 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	Realized gain or (loss). 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) Subtract line 21 from line 20. If zero or less, enter -0 If more than zero, enter here and on	21	39,316		
22	Schedule D or Form 4797, unless the installment method applies (see instructions)	22	708,336		
23	Recognized gain. 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	Basis of like-kind property received. 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 (				
	officers of the Federal Government (including certain spouses, minor or dependent children, and tr			_	
	section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to co- interest requirements. This part can be used <b>only</b> if the cost of the replacement property is more th				
	property.	anun		Sieu	
26					
20	Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.)		_		
27	Description of divested property ►			—	
28	28 Description of replacement property ►				
~~			MM/DD/YY		
29	Date divested property was sold (month, day, year)	29		ΥΥ	
30	Sales price of divested property (see instructions)				
30		-			
31	Basis of divested property				
		1			
32	Realized gain. Subtract line 31 from line 30	32			
33	Cost of replacement property purchased within 60 days after date				
	of sale				
34	Subtract line 33 from line 30. If zero or less, enter -0	34			
05		05			
35 26	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			
		00			
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37			
		07			
38	Basis of replacement property. Subtract line 37 from line 33	38	Form 8824		

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8829** 

# **Expenses for Business Use of Your Home**

► File only with Schedule C (Form 1040). Use a separate Form 8829 for each ho

ome	you	used	for	business	during	the	year

OMB No. 1545-0074
2010
Attachment Sequence No. <b>176</b>
al security number

Department of the Treasury nternal Revenue Service (99)	· · · · · · · · · · · · · · · · · · ·		for business dur eparate instructi	-	e year.		Attachment	176
Name(s) of proprietor(s)		000 3		0113.		Your	Sequence No	
(-)       (-)	To	tal Fori	ms Filed = 4,013	3.720			,	
Part I Part o	of Your Home Used for Busin			-,				
	ularly and exclusively for busine		equilarly for day	vcare.	or for storage	of		
9	oduct samples (see instructions).	,	<b>o</b> , .		0	1	3,724,578	
2 Total area of ho						2	3,727,904	
	line 2. Enter the result as a percer					3	5,727,304	%
	cilities not used exclusively for b	-				-		
-	sed for daycare during year by hou		-	4	liere ge te lire i	hr.		
	le for use during the year (365 days x 24			5	8,760	hr.		
	line 5. Enter the result as a decima	, ,	,	6	•			
,	ntage. For daycare facilities not u			isines	s, multiply line 6 l	by l		
line 3 (enter the	result as a percentage). All others	, enter	the amount fro	m line	3	▶ 7	1	9
Part II Figure	e Your Allowable Deduction						L	
	rom Schedule C, line 29, plus any net g							
and shown on Sche	edule D or Form 4797. If more than one p	lace of b	ousiness, see instru	ictions		. 8	3,788,989	
See instructions	for columns (a) and (b) before 9–21.		(a) Direct expen	ses	(b) Indirect expense	es		
9 Casualty losses	(see instructions).	9	5,274		20,164			
10 Deductible mort	tgage interest (see instructions)	10	81,063		2,245,434			
11 Real estate taxe	es (see instructions)	11	92,168		2,494,434			
12 Add lines 9, 10,	and 11	12	110,487		2,640,869			
13 Multiply line 12,	column (b) by line 7			13	2,635,658			
14 Add line 12, colu	umn (a) and line 13					14	2,698,228	
15 Subtract line 14 f	from line 8. If zero or less, enter -0-					15	2,532,979	
I6 Excess mortgag	ge interest (see instructions) .	16	4,988		20,750			
17 Insurance		17	110,389		2,423,676			
18 Rent		18	77,893		656,164			
	intenance	19	168,126		1,276,766			
<b>20</b> Utilities		20	219,794		3,061,162			
	(see instructions).	21	130,624		927,522	_		
	ough 21	22	412,771		3,279,905			
	column (b) by line 7			23	3,269,226			
	erating expenses from 2009 Form			24	870,007			
	Imn (a), line 23, and line 24					25	3,585,652	
•	ting expenses. Enter the <b>smaller</b>					26	2,388,173	
	casualty losses and depreciation.			1 1	1	27	2,333,382	
-	losses (see instructions)			28	6,199			
•	your home from line 41 below .			29	1,769,495	_		
	s casualty losses and depreciation from 2			30	516,615	-		
	ough 30					31	1,805,239	
	ss casualty losses and depreciatio					32	1,079,758	
	6, and 32					33	3,349,325	
<i>,</i> ,	ortion, if any, from lines 14 and 32					/	29,065	
	enses for business use of your h							
	e C, line 30. If your home was used	IOF ITIC	ore than one bus	iness,	see instructions	35	3,345,745	
	eciation of Your Home		· · · ·					
	er of your home's adjusted basis of				-	36	1,762,681	
						37	1,077,099	
	g. Subtract line 37 from line 36 .					38	1,754,903	
	of building. Multiply line 38 by line					39	1,748,025	q
	rcentage (see instructions).					40	4 700 405	
	wable (see instructions). Multiply lin over of Unallowed Expenses			ere an	u on line 29 above	41	1,769,495	
-	-			or 0		42	1,427,405	
	nses. Subtract line 26 from line 25 losses and depreciation. Subtract						785,067	
	iusses and depreciation. Subtract	111111111111111111111111111111111111111		1035 [[	IaII ZEIU, EIILEI -U-	43	100,007	

1	7	6	

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

# 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. <b>176</b>
i	al security number

Your soc

	Tota	al Forr	ns Filed = 4,013	3,720					
Pa	rt I Part of Your Home Used for Busine	ess				I			
1	Area used regularly and exclusively for busine	ess, re	gularly for day	/care,	or for storage	of			
	inventory or product samples (see instructions) .						1	1,336,263	
2	2 Total area of home							7,897,501	
3	Divide line 1 by line 2. Enter the result as a percen	tage.					3	,,	%
	For daycare facilities not used exclusively for b	-							
4	Multiply days used for daycare during year by hou			4	Ū	hr.			
5	Total hours available for use during the year (365 days x 24 h			5	8,760	) hr.			
6	Divide line 4 by line 5. Enter the result as a decima		· ·	6					
7				isines	s, multiply line 6	by			
	line 3 (enter the result as a percentage). All others,	enter	the amount from	m line	3	•	7		%
Pa	rt II Figure Your Allowable Deduction								
8	Enter the amount from Schedule C, line 29, plus any net ga	ain or (lo	oss) derived from t	he bus	iness use of your ho	me			
	and shown on Schedule D or Form 4797. If more than one pla	ace of b	ousiness, see instru	ctions			8	65,522,768	
	See instructions for columns (a) and (b) before completing lines 9-21.	Γ	(a) Direct expen	ses	(b) Indirect expense	ses			
9	Casualty losses (see instructions).	9	9,719		63,994				
10	Deductible mortgage interest (see instructions)	10	389,608		23,713,973				
11	Real estate taxes (see instructions)	11	130,850		9,013,091				
12	Add lines 9, 10, and 11	12	530,178		32,791,058				
	Multiply line 12, column (b) by line 7			13	4,824,546				
	Add line 12, column (a) and line 13					1	14	5,354,724	
15	Subtract line 14 from line 8. If zero or less, enter -0-					1	15	72,793,318	
16	55 ( ,	16	10,230		207,768				
17		17	63,241		2,714,265				
18	Rent	18	430,098		7,608,368				
19	Repairs and maintenance	19	154,391		3,565,633				
20	Utilities	20	312,366		10,685,092				
21	Other expenses (see instructions).	21	135,613		1,766,354				
	Add lines 16 through 21	22	1,105,941		26,547,479				
23				23	4,603,001				
24				24	2,817,504		_		
	Add line 22 column (a), line 23, and line 24.						25	8,526,445	
	Allowable operating expenses. Enter the <b>smaller</b> of						26	3,974,354	
27	· · · ·			1 1		2	27	68,818,964	
	Excess casualty losses (see instructions)			28	19,662				
	Depreciation of your home from line 41 below . Carryover of excess casualty losses and depreciation from 20			29	1,388,614				
	Add lines 28 through 30				1,388,691		31	0 700 000	
	Allowable excess casualty losses and depreciation						32	2,796,966	
	Add lines 14, 26, and 32						33	945,844	
	Casualty loss portion, if any, from lines 14 and 32.						34	<u>10,274,922</u> 33,839	
	Allowable expenses for business use of your h	-			•	· ·		33,039	
	and on Schedule C, line 30. If your home was used						35	10,241,083	
Pa	rt III Depreciation of Your Home							10,211,000	
	Enter the <b>smaller</b> of your home's adjusted basis of	or its fa	ir market value	(see i	nstructions)	3	36	433,077,103	
	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					3	39	50,396,283	
40							10		%
41				ere an	d on line 29 above	e 4	11	1,388,614	
Pa	rt IV Carryover of Unallowed Expenses	to 20	11						
	Operating expenses. Subtract line 26 from line 25.						12	4,552,091	
43	Excess casualty losses and depreciation. Subtract	line 32	from line 31. If	less tl	nan zero, enter -0	- 4	13	1,851,122	

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

Cat. No. 13232M

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)	177
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NUMBER OF RETURNS FILED FOR SELECTED LINES

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

8834

► Attach to your tax return.

OMB No. 1545-1374
2010
Attachment Sequence No. <b>111</b>
 mher

Total Forms Filed = 3,191

Identifying number

Note.

Form

- 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.

Par	t I Qualified Plug-in Electric Vehicle Credit	-			-				
	ion A–Vehicle Information				1				
	a separate column for each vehicle. If you need more columns, us	se	(a)			(b)		(c)	
addit	ional Forms 8834 and include the totals on lines 11 and 18.		Vehicle 1		V	ehicle 2	2	Vehic	le 3
1	Year, make, and model of vehicle	1 2			,	/			
2 3	Enter date vehicle was placed in service (MM/DD/YYYY) . Cost of the vehicle	2	/ /		/	/		/ /	
	If you did NOT use your vehicle for business or investment	-	oses and did	not	have a	credit	from	a nartners	hin or {
	pration, skip Section B and go to Section C. All others, go to Sec			not	nuvo u	oroun	nom	a partitore	
	ion B-Credit for Business/Investment Use Part of Veh								
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	•			· ·		12	21	
13	Business/investment use part of credit. Add lines 11 and							45	
<b>Soot</b>	report this amount on Schedule K; all others, report this amour ion C-Credit for Personal Use Part of Vehicle		F0111 3000, 1116	512	• •	• •	13	45	
Seci	ion C - Credit for Personal Use Part of Vehicle		(2)			(h)		(0)	
			(a) Vehicle 1		v	(b) ehicle 2	2	(c) Vehic	
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	3,135	
19	Enter the amount from Form 1040, line 46, or Form 1040NR, lir						19		
20	Personal credits from Form 1040 or 1040NR (see instructions)						20	2,706	
21	Subtract line 20 from line 19. If zero or less, stop. You cann		-		-				
							21	3,189	<u> </u>
22	Personal use part of credit. Enter the smaller of line 18 or line and the amount if any, from line 20 on Form 1040, line 52 (or		•						
	and the amount, if any, from line 29 on Form 1040, line 53 (or on that line and enter "8834" in the space next to that box.								
	instructions					.,	22	3,135	

For Paperwork Reduction Act Notice, see instructions.

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON S	SAMPLES)
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AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DO	LARS)
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**Qualified Plug-in Electric and Electric Vehicle Credit** 

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

8834

#### Attach to your tax return.

Total Forms Filed = 3,191



Identifying number

#### Note.

178

Form

- 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.

Par	U Qualified Plug-in Electric Vehicle Credit			110 0				
	ion A–Vehicle Information							
Use a separate column for each vehicle. If you need more columns, us additional Forms 8834 and include the totals on lines 11 and 18.		se	(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						
	If you did NOT use your vehicle for business or investment ration, skip Section B and go to Section C. All others, go to Sec			not l	nave a credit	from	a partnership	or S
-	ion B—Credit for Business/Investment Use Part of Veh							
4	Business/investment use percentage (see instructions) .	4		%		%		%
5	Multiply line 3 by line 4	5		70		70		70
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					12	585	
13	Business/investment use part of credit. Add lines 11 and			d S d	corporations,			
	report this amount on Schedule K; all others, report this amour	nt on I	Form 3800, line	1z		13	648	
Sect	ion 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, lin					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, stop. You cannot credit					21	227,076	

For Paperwork Reduction Act Notice, see instructions.

2.945

Form 8	834 (2010)			Page <b>2</b>
Par	Qualified Electric Vehicle Credit			
Cauti	on. This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Fo	orm 85	82-CR or Form	8810).
23	Qualified electric vehicle passive activity credits allowed for 2010 (see instructions)	23	*	
24	<ul> <li>Regular tax before credits:</li> <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>	24		
25 a b c d		25d	3,177	
26	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	26	2,178	
27	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.	27	1,837	
28	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		2,173	
29	Qualified electric vehicle credit. Enter the smaller 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		*	

# **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.

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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.

Form 8834 (2010)

Form 8	334 (2010)		F	Page 2
Part	I Qualified Electric Vehicle Credit			
Cautio	on. This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Fo	rm 85	82-CR or Form 8	810).
23	Qualified electric vehicle passive activity credits allowed for 2010 (see instructions)	23	*	
24	<ul> <li>Regular tax before credits:</li> <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>	24		
25 a b c d	Credits that reduce regular tax before the qualified electric vehicle credit:Foreign tax credit25aPersonal credits from Form 1040 or 1040NR (see instructions)25b4,441American Samoa economic development credit (Form 5735)25cAdd lines 25a through 25c0	25d	19,501	
26	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	26	217,910	
27	<ul> <li>Tentative minimum tax:</li> <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>	27	185,414	
28	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	28	32,502	
29	<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	29	*	

# **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.

Page 2

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.

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form	8835
Depart	ment of the Treasury

# **Renewable Electricity, Refined Coal,** and Indian Coal Production Credit

OMB No. 1545-1362

2010

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Internal Nevenue Service	
Name(s) shown on return	

See separate instructions.

► Attach to your tax return.

Attachment
Sequence No. 95

Total Forms Filed = 1,424

Identifying number

Part	Electricity Produced at Qualified Facilities Placed in Service Prior to October 23	3, 200	)4	
1	Kilowatt-hours produced and sold (see instructions) × 0.022	1	*	
2	Phaseout adjustment (see instructions)	2	0	
3	Credit before reduction. Subtract line 2 from line 1	3	*	
	Reduction for government grants, subsidized financing, and other credits:			
4	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)	4	*	
5	Total of additions to the capital account for the project for this and all prior tax years	5	*	
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places	6	* -	
7	Multiply line 3 by line 6	7	*	
8	Subtract line 7 from line 3	8	*	
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives,			
	estates, and trusts	9	134	
10	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	10	158	
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11		
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 1f	12		

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 Part II

			(a)	(b)	(c)				
13	Electricity produced at qualified		Kilowatt-hours produced	Rate	Column (a) ×				
	facilities using:		and sold (see instructions)	Tiato	Column (b)				
а	Wind	13a		0.022	*				
b	Closed-loop biomass	13b		0.022	0				
с	Geothermal	13c		0.022	0				
d	Solar	13d		0.022	*				
е	Add column (c) of lines 13a throug	h 130	d and enter here				13e	*	
			(a)	(b)	(c)				
14	Electricity produced at qualified		Kilowatt-hours produced	Rate	Column (a) ×				
	facilities using:		and sold (see instructions)		Column (b)				
а	Open-loop biomass	14a		0.011	*				
b	Small irrigation power	14b		0.011	0				
С	Landfill gas	14c		0.011	0				
d	Trash	14d		0.011	0				
е	Hydropower	14e		0.011	0				
f	Marine and hydrokinetic								
	renewables	14f		0.011	*				
g	Add column (c) of lines 14a throug	h 14f	and enter here				14g	*	
15	Add lines 13e and 14g						15	*	
16	Phaseout adjustment (see instruct	ions)	\$		×		16	0	
17	Subtract line 16 from line 15 .						17	*	
	Refined coal produced at a qual								
18	Tons produced and sold (see instr	uctio	ns)		× \$6.2		18	*	
19	Phaseout adjustment (see instruct	ions)	\$		×		19	0	
20							20	*	
	Steel industry fuel produced at a	a qua	lified refined coal produ	ction facil	ity				
21	Barrel-of-oil equivalents produced and	l sold	(see instructions)		× \$2.8	7	21	0	
	Indian coal produced at a qualif	ied In	dian coal production fac	cility					
22	Tons produced and sold (see instr	uctio	ns)		× \$2.2	0	22	*	
23	Credit before reduction. Add lines	17, 2	0, 21, and 22		<u> </u>		23	32	
	norwork Reduction Act Nation and							Eorm 8835	(2010)

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 14954R

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) Renewable Electricity Refined Co I,

kene	wable	Electi	icity,	Retine	ed Coa
and	Indian	Coal	Produ	uction	Credit

► See separate instructions.

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Form

883

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

OMB No. 1545-1362 20 0 Attachment Sequence No. 95

Name(s)	shown on return					Identify	ring number		
	Total Forms Filed = 1,424								
Part	Electricity Produced at Q	ualit	fied Facilities Placed i	n Service	Prior to Octobe	<sup>-</sup> 23, 20	04		
1	Kilowatt-hours produced and sold	(see	instructions)		× 0.022	1	*		
2	Phaseout adjustment (see instruct	ions)	\$		×	2	0		
3	Credit before reduction. Subtract	ine 2	from line 1			3	*		
	Reduction for government grant	s, su	bsidized financing, and	other crec	lits:				
4	Total of government grants, proceeds	s of ta	x-exempt government obligation	ations, subs	idized energy financin	g,			
	and any federal tax credits allowed for	r the p	project for this and all prior ta	x years (see	instructions)	4	*		
5	Total of additions to the capital ac	coun	t for the project for this ar	nd all prior	tax years	5	*		
6	Divide line 4 by line 5. Show as a d	decim	nal carried to at least 4 pla	aces		6	* -		
7	Multiply line 3 by line 6					7	*		
8	Subtract line 7 from line 3					8	*		
9	Part I renewable electricity produ	iction	credit from partnerships	s, S corpo	rations, cooperative	s,			
	estates, and trusts					9	2,498		
10	Add lines 8 and 9. Cooperatives, es	states	, and trusts, go to line 11;	partnership	os and S corporation	IS,			
	report this amount on Schedule K;	all oth	ners, report this amount or	Form 380	D, line 1f	10	6,630		
11	Amount allocated to patrons of the	coope	erative or beneficiaries of th	ne estate or	trust (see instruction				
12	Cooperatives, estates, and trusts.	Subtra	act line 11 from line 10. Repo	rt this amou	nt on Form 3800, line	1f <b>12</b>			
Part		oal	Produced at Qualified	Facilities	s Placed in Servio	e Afte	r		
	October 22, 2004 (After 0	Octo	ber 2, 2008, for Electr	icity Prod	luced From Marii	ne and	Hydrokinetic		
	Renewables), and Indian	Coa	al Produced at Facilitie	es Placed	I in Service After	Augus	st 8, 2005		
			(a)	(b)	(c)				
13	Electricity produced at qualified		Kilowatt-hours produced	Rate	Column (a) ×				
	facilities using:		and sold (see instructions)		Column (b)				
а	Wind	13a		0.022	*				
b	Closed-loop biomass	13b		0.022	0				
С	Geothermal	13c		0.022	0				
d	Solar	13d		0.022	*				
е	Add column (c) of lines 13a throug	h 130	d and enter here			130	e *		
			(a)	(b)	(c)				
14	Electricity produced at qualified		Kilowatt-hours produced	Rate	Column (a) ×				
	facilities using:		and sold (see instructions)		Column (b)				
а	Open-loop biomass	14a		0.011	*				
b	Small irrigation power	14b		0.011	0				
С	Landfill gas	14c		0.011	0				
d	Trash	14d		0.011	0				
е	Hydropower	14e		0.011	0				
f	Marine and hydrokinetic								
	renewables	14f		0.011	*				
g	Add column (c) of lines 14a throug						-		
15	0								
16	Phaseout adjustment (see instruct								
17						17	*		
	Refined coal produced at a qual								
18	Tons produced and sold (see instr	uctio	ns)		× \$6.27				
19	Phaseout adjustment (see instruct	ions)	<u>\$</u>		×	19			
20	Subtract line 19 from line 18 .	• •				20	*		
	Steel industry fuel produced at a			ction facil					
21	Barrel-of-oil equivalents produced and				× \$2.87	21	0		
	Indian coal produced at a qualifi			cility					
22	<b>2</b> Tons produced and cold (conjugations) $\times$ \$2.20					22	*		

For Paperwork Reduction Act Notice, see separate instructions.

Credit before reduction. Add lines 17, 20, 21, and 22

22

23

Tons produced and sold (see instructions) . . . . . .

. . . Cat. No. 14954R

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. . . .

× \$2.20

22

23

2,522

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

. .

0 1110	835 (2010)			age <b>2</b>
	Reduction for government grants, subsidized financing, and other credits:			
24	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)	24	0	
25	Total of additions to the capital account for the project for this and all prior tax years	25	0	
6	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	0.	
7	Multiply line 23 by the smaller of $1/2$ or line 26	27	0	
B	Subtract line 27 from line 23	28	32	
)	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29	1,102	
)	Add lines 28 and 29. Partnerships and S corporations, report this amount on Schedule K; all others continue to line 31	30	1,133	
1	Renewable electricity, refined coal, and Indian coal production credit included on line 30 from		,	
•	passive activities (see instructions)	31	572	
2	Subtract line 31 from line 30	32	572	
3	Renewable electricity, refined coal, and Indian coal production credit allowed for 2010 from a			
	passive activity (see instructions)	33	420	
1	Carryforward of renewable electricity, refined coal, and Indian coal production credit to 2010	34	253	
5	Carryback of renewable electricity, refined coal, and Indian coal production credit from 2011	05		
	(see instructions)	35		
5	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	36	1.010	
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	37	1,212	
		57		
3	<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	38		

Form 8835 (2010)

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Form 8	835 (2010)			Page 2
	Reduction for government grants, subsidized financing, and other credits:			
24	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)	24	0	
25	Total of additions to the capital account for the project for this and all prior tax years	25	0	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	0.	
27	Multiply line 23 by the smaller of $1/2$ or line 26 $\ldots$ $\ldots$ $\ldots$ $\ldots$ $\ldots$ $\ldots$ $\ldots$ $\ldots$ $\ldots$	27	0	
28	Subtract line 27 from line 23	28	2,522	
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29	18,597	
30	Add lines 28 and 29. Partnerships and S corporations, report this amount on Schedule K; all others continue to line 31	30	21,119	
31	Renewable electricity, refined coal, and Indian coal production credit included on line 30 from passive activities (see instructions)	31	5,910	
32	Subtract line 31 from line 30	32	15,209	
33	Renewable electricity, refined coal, and Indian coal production credit allowed for 2010 from a passive activity (see instructions)	33	5,638	
34	Carryforward of renewable electricity, refined coal, and Indian coal production credit to 2010	34	12,451	
35	Carryback of renewable electricity, refined coal, and Indian coal production credit from 2011 (see instructions)	35		
36	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	36	33.298	
37	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	37	33,290	-
		0.		
38	<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	38		

Form 8835 (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

	0020
Form	0033

# **Qualified Adoption Expenses**

► Attach to Form 1040 or 1040NR.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return See separate instructions.



Your social security number

Total Forms Filed = 97,666

# 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.

				Che	eck if child wa	s–		(g)
1	Chil	<b>(a)</b> d's name Last	<b>(b)</b> Child's year of birth	(c) born before 1993 and disabled	<b>(d)</b> a child with special needs	<b>(e)</b> a foreign child	<b>(f)</b> Child's identifying number	Check if adoption became final in 2010 or earlier
Child 1			94,458	0	36, <u>53</u> 3	18 <u>,58</u> 6	95,416	80,016
Child 2			30,232	0	17,245	6,940	30,224	25,728
Child 3			7,405	0	*	*	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	2								
3	Did you file Form 8839 for a prior year for the same child?									
	☐ <b>Yes.</b> See instructions for the amount to enter.	3						-		
4	Subtract line 3 from line 2 .	4								
5	Qualified adoption expenses (see instructions)	5	52,928		13,363		3,485			
	<b>Caution.</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2010.									
6	Enter the <b>smaller</b> of line 4 or line 5	6								
7	Add the amounts on line 6. If zero	, skip	lines 8 through 1	1 and	enter -0- o	n line	12	7	46,620	
8	Enter modified adjusted gross inco	me (s	ee instructions)		. 8					
9	Is line 8 more than \$182,520?									
	<b>No.</b> Skip lines 9 and 10, and 0	enter	-0- on line 11.							
	<b>Yes.</b> Subtract \$182,520 from I									
10	Divide line 9 by \$40,000. Enter						. ,			
	Do not enter more than 1.000 .							10	<u> </u>	
11	Multiply line 7 by line 10							11		
12	Subtract line 11 from line 7							12	46,055	
13	Credit carryforward from prior yea of the <b>2009</b> Form 8839 instruction		•		-			5 <b>13</b>	58,329	
14	Add lines 12 and 13. <b>This your A</b> Form 1040NR, line 66. Check box							r 14	97,084	
For Pa	aperwork Reduction Act Notice, see y						Cat. No. 22843L		Form <b>8839</b>	(2010)

-	0	0
1	X	6
	U	U.

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form	8839
Depart	ment of the Treasur

- Qualified Adoption Expenses
  - Attach to Form 1040 or 1040NR.

OMB No. 1545-0074

Internal Revenue Service (99) Name(s) shown on return See separate instructions.

2010 Attachment Sequence No. 38

Your social security number

Total Forms

# 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.

Filed = 97,666

				Che	eck if child wa	s—		(g)
1		(a) d's name	<b>(b)</b> Child's year of birth	(c) born before 1993 and	<b>(d)</b> a child with special	(e) a foreign	<b>(f)</b> Child's identifying number	Check if adoption became final in 2010 or earlier
	First	Last		disabled	needs	child		2010 of earlier
Child 1								
Child 2								
Child 3								

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	2									
3	Did you file Form 8839 for a prior year for the same child?										
	Yes. See instructions for the amount to enter.	3						_			
4	Subtract line 3 from line 2 .	4									
5	Qualified adoption expenses (see instructions)	5	588,257		154,215		32,961				
	<b>Caution.</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2010.										
6	Enter the <b>smaller</b> of line 4 or line 5	6									
7	Add the amounts on line 6. If zero,	skip	lines 8 through	n 11 a	and enter -0- o	n line	12	7		570,627	
8	Enter modified adjusted gross inco	me (s	ee instructions	).	8						
9	Is line 8 more than \$182,520?										
	<b>No.</b> Skip lines 9 and 10, and 6										
	Yes. Subtract \$182,520 from li					_		_			
10	Divide line 9 by \$40,000. Enter										
	Do not enter more than 1.000 .							10	_	× .	
11 12	Multiply line 7 by line 10 Subtract line 11 from line 7							12		E40 100	+
										548,183	+
13	Credit carryforward from prior yea of the <b>2009</b> Form 8839 instruction:	•	-						;	659,833	
14	Add lines 12 and 13. <b>This your A</b> Form 1040NR, line 66. Check box									1,206,776	
or Pa	aperwork Reduction Act Notice, see yo	our ta	x return instruc	tions.			Cat. No. 22843L			Form <b>8839</b>	(2010)

ΤΙΡ

### Part III Employer-Provided Adoption Benefits

			Child 1	Chile	d 2	Child 3			
15	Maximum exclusion per child	15							
10		10							
16	Did you receive employer- provided adoption benefits for a prior year for the same child?								
	<ul> <li>No. Enter -0</li> <li>☐ Yes. See instructions for</li> </ul>	16							
17	the amount to enter.	17							
18	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>	18					_		
19	Add the amounts on line 18		<sub>.</sub>				19	2,974	
20	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	20					_		
21	Add the amounts on line 20. If zer -0- on line 26, and go to line 27	ro, ski 		ugh 25, enter	21		_		
22	Enter modified adjusted gross in (from the worksheet in the instruct		22						
23	Is line 22 more than \$182,520?								
	<b>No.</b> Skip lines 23 and 24, enter -0- on line 25.	and							
	☐ <b>Yes.</b> Subtract \$182,520 from 22	n line	23						
24	Divide line 23 by \$40,000. Enter the at least three places). Do not enter			I (rounded to	24	× .	_		
25	Multiply line 21 by line 24				25		_		
26	Excluded benefits. Subtract line 2	25 froi	m line 21				26	*	
27	<ul> <li>Taxable benefits. Is line 26 more</li> <li>□ No. Subtract line 26 from line line 7 of Form 1040 or lin 7 of Form 1040 or line 8</li></ul>	19. A e 8 of	lso, include this Form 1040NR.	On the dotted					
	Yes. Subtract line 19 from line the total you would enter the amount on Form 883 line 8 of Form 1040NR. E	on lin 9, line	e 7 of Form 104 27. Enter the re	40 or line 8 of F esult on line 7 o	Form 10 of Form	40NR by 1040 or	27	*	
	You may be able to claim th	e ado	ption credit in F	Part II on the fro	ont of th	is form if any of the	followir	ig apply.	
	You paid adoption expension the adoption was not final			penses were n	ot fully	reimbursed by your	employ	/er or otherwise, a	and

- 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.

Form 8839 (2010)

## Part III Employer-Provided Adoption Benefits

			Child 1	Child 2	Child 3			
15	Maximum exclusion per child	15						
16	Did you receive employer- provided adoption benefits for a prior year for the same child? <b>No.</b> Enter -0 <b>Yes.</b> See instructions for	16				-		
17	the amount to enter.	17						
17		17				-		
18	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>	18				-		
19	Add the amounts on line 18					19	15,100	
20	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	20				-		
21	Add the amounts on line 20. If zer -0- on line 26, and go to line 27	ro, sk 	ip lines 22 through	25, enter <b>21</b>		-		
22	Enter modified adjusted gross in (from the worksheet in the instruct							
23	Is line 22 more than \$182,520? <b>No.</b> Skip lines 23 and 24, enter -0- on line 25.	and						
	Yes. Subtract \$182,520 from 22	n line	23					
24	Divide line 23 by \$40,000. Enter that least three places). Do not enter				× .			
25	Multiply line 21 by line 24			25				
26	Excluded benefits. Subtract line 2	25 fro	m line 21			26	*	
27	Taxable benefits. Is line 26 more	than	line 19?					
	No. Subtract line 26 from line line 7 of Form 1040 or lin 7 of Form 1040 or line 8 of	e 8 o	f Form 1040NR. On	the dotted line nex				
	Yes. Subtract line 19 from line the total you would enter the amount on Form 8839 line 8 of Form 1040NR. E	e 26. on lir 9, line	Enter the result as a ne 7 of Form 1040 o e 27. Enter the result	negative number. r line 8 of Form 104 : on line 7 of Form <sup>-</sup>	10NR by 1040 or	27	*	
	You may be able to claim th	e ado	option credit in Part	II on the front of this	s form if any of the f	ollowi	ng apply.	
T	You paid adoption expensions the adoption was not final     The total adoption expensions	l by t	ne end of 2009.	-		·	-	and

- 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.

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form <b>8844</b>
Department of the Treasury

Internal Revenue Service Name(s) shown on return

# **Empowerment Zone and Renewal**

**Community Employment Credit** 

OMB No. 1545-1444

Attach to your tax return	n.
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Attachment Sequence No. 99 Identifying number

Total Forms	Filed = 30,362
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For P	aperwork Reduction Act Notice, see instructions. Cat. No. 16145S		Form <b>8844</b>	(2010)
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800 line 24			
11	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)			
10	Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, report this amount or Form 3800, line 24		30,338	
9	Carryback of empowerment zone employment credit from 2011 (see instructions)	9		
8	Carryforward of empowerment zone and renewal community employment credit to 2010	8	6,897	
7	Passive activity credit allowed for 2010 (see instructions)	7	3,194	
6	Subtract line 5 from line 4	6		
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)			
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5			
3	Empowerment zone and renewal community employment credit from partnerships, S corporations cooperatives, estates, and trusts			
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2		
b	Skip line 1b (see instructions)	1b	*	
1 a	Enter the total qualified wages paid or incurred during <b>calendar year</b> 2010 only (see instructions) Qualified empowerment zone wages	1a	408	

190 20	10 ESTIMATED	DATA LINE COUNT	'S - (ALL FIGUF	RES ARE ESTIMATE	S BASED ON SAMPLES)
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AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) Empowerment Zone and Renewal

Form <b>8844</b>
Department of the Treasur

Internal Revenue Service

# **Community Employment Credit**

OMB No. 1545-1444 2010 Attachment Sequence No. **99** 

Attach to your tax return.	
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Identifying	number

Name(s	shown on return	Identifying	g number	
	Total Forms Filed = 30,362			
1	Enter the total qualified wages paid or incurred during calendar year 2010 only (see instructions)			
а	Qualified empowerment zone wages	1a	5,133	
b	Skip line 1b (see instructions)	1b	*	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2		-
3	Empowerment zone and renewal community employment credit from partnerships, S corporations cooperatives, estates, and trusts			
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go t line 5	o . 4		
5	Empowerment zone and renewal community employment credit included on line 4 from passiva activities (see instructions)			
6	Subtract line 5 from line 4	. 6		
7	Passive activity credit allowed for 2010 (see instructions)	. 7	9,623	<u> </u>
8	Carryforward of empowerment zone and renewal community employment credit to 2010	. 8	91,623	
9	Carryback of empowerment zone employment credit from 2011 (see instructions)	9		
10	Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, report this amount of Form 3800, line 24	n · <b>10</b>	174,066	
11	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (se instructions)	e . <u>11</u>		
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800 line 24	), · <b>12</b>		
For Pa	perwork Reduction Act Notice, see instructions. Cat. No. 16145S		Form <b>884</b> 4	<b>4</b> (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

# Form **8846**

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

# Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

► Attach to your tax return.

es OMB No. 1545-1414 20 10 Attachment Sequence No. 98 Identifying number

191

**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.

1	Tips received by employees for services on which you paid or incurred employer social security			
	and Medicare taxes during the tax year (see instructions)	1	5,119	
2	Tips not subject to the credit provisions (see instructions)	2	2,206	
3	Creditable tips. Subtract line 2 from line 1	3	5,119	
4	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	4	5,111	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from			
	partnerships and S corporations	5	83,464	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all			
	others, go to line 7...............................	6	87,988	
7	Credit for employer social security and Medicare taxes paid on certain employee tips included			
	on line 6 from passive activities (see instructions)	7	31,642	
8	Subtract line 7 from line 6	8	58,890	
9	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for			
	2010 from passive activities (see instructions)	9	12,747	
10	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)	10	14,891	
11	Carryback of the credit for employer social security and Medicare taxes paid on certain			
	employee tips from 2011 (see instructions)	11		
12	Add lines 8 through 11. Report this amount on Form 3800, line 29f	12	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. 2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

# Form **8846**

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

# Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

► Attach to your tax return.



Identifying number

Tota	I Forms	Filed =	91,759
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**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.

1	Tips received by employees for services on which you paid or incurred employer social security			
	and Medicare taxes during the tax year (see instructions)	1	413,409	
2	Tips not subject to the credit provisions (see instructions)	2	50,436	
3	Creditable tips. Subtract line 2 from line 1	3	362,973	
4	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	4	27,683	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from			
	partnerships and S corporations	5	503,727	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all			
	others, go to line 7	6	531,409	
7	Credit for employer social security and Medicare taxes paid on certain employee tips included			
	on line 6 from passive activities (see instructions)	7	77,859	
8	Subtract line 7 from line 6	8	453,550	
9	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for			
	2010 from passive activities (see instructions)	9	38,103	
10	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)	10	204,384	
11	Carryback of the credit for employer social security and Medicare taxes paid on certain			
	employee tips from 2011 (see instructions)	11		
12	Add lines 8 through 11. Report this amount on Form 3800, line 29f	12	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. 2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

Form	8853	
Dopartr	mont of the Treasury	

# Archer MSAs and

Long-Term Care Insurance Contracts

OMB No. 1545-0074

193

2010	
Attachment Sequence No. <b>39</b>	

	► Attach to Form 1040 or Form 1040NR. ► See separate instructions.		Sequence No. 3	9
Name(s	o shown on return Total Forms Filed = 126,771 Social security number of MSA account holder. If both spouses between the security of the instructions			
<u>Cooti</u>	on A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and con	nlata	Section P	
Part				ort If
Part	you are filing jointly and both you and your spouse have high deductible health plans complete a separate Part I for each spouse.			
1	Total employer contributions to your Archer MSA(s) for 2010 1			
2	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)	2	11,288	
3	Limitation from the worksheet on page 3 of the instructions	3	8,967	
4	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.)	4	7,943	
5	Archer MSA deduction. Enter the smallest 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 .			
	Caution: If line 2 is more than line 5, you may have to pay an additional tax (see page 3 of the instruct	5	6,276	
Part		,110113).		
6a	Total distributions you and your spouse received in 2010 from all Archer MSAs (see page 4 of the			
	instructions)	6a	22,118	
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)	6b	*	
с	Subtract line 6b from line 6a	6c	20,879	
7	Unreimbursed qualified medical expenses (see page 4 of the instructions)	7	17,211	
8	<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	8	4,667	
9a	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 $\ldots \ldots		1,001	
b	Additional 15% tax (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	9b	*	
Secti	on B. Medicare Advantage MSA Distributions. If you are filing jointly and both you ar		ur spouse rec	eived
	distributions in 2010 from a Medicare Advantage MSA, complete a separate Sectio page 4 of the instructions).			
10	Total distributions you received in 2010 from all Medicare Advantage MSAs (see page 5 of the instructions)	10	*	
11	Unreimbursed qualified medical expenses (see page 5 of the instructions)	11	*	<u> </u>
12	<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	12	0	
13a	If any of the distributions included on line 12 meet any of the <b>Exceptions to the Additional</b>	12	0	
	<b>50% Tax</b> (see page 5 of the instructions), check here			
b	Additional 50% tax (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			

Form 8853 (2010)

0

13b

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

	8853	Archer MSAs and		OMB No. 1545-0	074
Form	0033	Long-Term Care Insurance Contracts		2010	
	ent of the Treasury Revenue Service (99)	Attach to Form 1040 or Form 1040NR. See separate instructions.		Attachment Sequence No. 3	9
	) shown on return	Social security number of MSA		Sequence No.	<u> </u>
		Total Forms Filed = 126,771 account holder. If both spouses have MSAs, see page 1 of the instructions ►			
		MSAs. If you have only a Medicare Advantage MSA, skip Section A and com			
Part		MSA Contributions and Deductions. See page 2 of the instructions before			
		filing jointly and both you and your spouse have high deductible health plans e a separate Part I for each spouse.	with	self-only cove	rage,
1	· · · · · ·	r contributions to your Archer MSA(s) for 2010 1			
2		contributions you made for 2010, including those made from January 1, 2011,			
	through April 1	8, 2011, that were for 2010. Do not include rollovers (see page 2 of the instructions)	2	17,471	
3		the worksheet on page 3 of the instructions	3	21,849	
4		(see page 3 of the instructions) from the employer maintaining the high deductible			
		self-employed, enter your earned income from the trade or business under which tible health plan was established.)	4		
5	•	<b>deduction.</b> Enter the <b>smallest</b> of line 2, 3, or 4 here. Also include this amount on	4	459,978	
Ŭ		e 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	5	10,664	
		2 is more than line 5, you may have to pay an additional tax (see page 3 of the instruc	tions).		
Part		MSA Distributions ons you and your spouse received in 2010 from all Archer MSAs (see page 4 of the			
6a			6a	48.909	
b	,	ncluded on line 6a that you rolled over to another Archer MSA or a health savings		+0,000	
-		include any excess contributions (and the earnings on those excess contributions)			
		ne 6a that were withdrawn by the due date of your return (see page 4 of the			
	· · ·		6b	*	
с 7	Subtract line 6	b from line 6a	6c 7	38,347	
8		er MSA distributions. Subtract line 7 from line 6c. If zero or less, enter -0 Also		44,245	
		nount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted			
		21, enter "MSA" and the amount	8	4,492	
9a		listributions included on line 8 meet any of the <b>Exceptions to the Additional</b>			
h		page 4 of the instructions), check here			
b		% <b>tax</b> (see page 4 of the instructions). Enter 15% (.15) of the distributions included are subject to the additional 15% tax. Also include this amount in the total on Form			
		or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form			
		9, enter "MSA" and the amount	9b	*	
Secti		are Advantage MSA Distributions. If you are filing jointly and both you ar			
		utions in 2010 from a Medicare Advantage MSA, complete a separate Section of the instructions).		r each spouse	(see
10		ns you received in 2010 from all Medicare Advantage MSAs (see page 5 of the instructions)	10	*	
11		qualified medical expenses (see page 5 of the instructions)	11	*	
12		care Advantage MSA distributions. Subtract line 11 from line 10. If zero or less,			
		include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21.			
130		line next to line 21, enter "Med MSA" and the amount	12	0	
13a		page 5 of the instructions), check here			
b	•	% tax (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 5	9, enter "Med MSA" and the amount	13b	0	

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

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Cat. No. 24091H

Form 8853 (2010)

	853 (2010)			Attachment	Sequence	No. <b>39</b>	Page <b>2</b>
lame o	of policyhc	older (as shown on Form 1040)		cial security number of licyholder ►			
Secti	on C.	Long-Term Care (LTC) Insurance Contracts. See Filing instructions before completing this section.	Requ	irements for Sec	tion C	on page	6 of the
	If mor	re than one Section C is attached, check here					. 🕨 🗌
14a	Name	of insured ► b Socia	al secu	rity number of insur	ed 🕨		
15	qualifi	10, did anyone other than you receive payments on a per diem ed LTC insurance contract covering the insured or receive accel nce policy covering the insured?	lerated	death benefits und	ler a life	)	🗌 No
16	Note:	he insured a terminally ill individual? If "Yes" and the <b>only</b> payments you received in 2010 were acceler because the insured was terminally ill, skip lines 17 through 25 and	rated de	eath benefits that w			🗌 No
17	amour	LTC payments received on a per diem or other periodic basi nts from box 1 of all Forms 1099-LTC you received with respect to liem" box in box 3 is checked	the ins	sured on which the	17	66,369	
	LTC in not ex sickne	<b>bon: Do not</b> use lines 18 through 26 to figure the taxable amount insurance contract that is not a <b>qualified</b> LTC insurance contract. In a cludable from your income (for example, if the benefits are not pass through accident or health insurance), report the amount not 1040, line 21.	Instead, aid for p	if the benefits are personal injuries or			
18 19	Accele	the part of the amount on line 17 that is from <b>qualified</b> LTC insuran erated death benefits received on a per diem or other periodic b nts you received because the insured was terminally ill (see page 7	basis. D	o not include any	18 19	46,056 *	
20	Note:	nes 18 and 19 If you checked "Yes" on line 15 above, see <b>Multiple Payees</b> on 7 of the instructions before completing lines 21 through 25.			20	46,392	
21 22	Costs	ly \$290 by the number of days in the LTC period	21	51,739	-		
	during	the LTC period (see page 7 of the instructions)	22	60,600	-		
23 24		the <b>larger</b> of line 21 or line 22	23	72,938	-		
	during	the LTC period	24	30,978			
		on: If you received any reimbursements from LTC contracts I before August 1, 1996, see page 7 of the instructions.					
25	Per die	em limitation. Subtract line 24 from line 23			25	70,878	
26		<b>ble payments.</b> Subtract line 25 from line 20. If zero or less, en nt in the total on Form 1040, line 21. On the dotted line next to line					
	amour				26	2,552	
		*Esta for this line is such a the second second second but the				Form <b>88</b>	<b>353</b> (2010

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

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	m 8853 (2010)			Attack	nment S	Sequenc	e No. <b>39</b>	Page <b>2</b>
Name of	f policyho	lder (as shown on Form 1040)		ocial security numb olicyholder ►	er of		·	
Section	on C.	<b>Long-Term Care (LTC) Insurance Contracts.</b> See <b>Filing</b> instructions before completing this section.	Req	uirements for	Sec	tion C	on page 6	of the
	If mor	e than one Section C is attached, check here	•••		· ·	•••		
14a	Name	of insured ► b Socia	al secu	urity number of i	insure	d 🕨		
15	qualifie	0, did anyone other than you receive payments on a per diem ed LTC insurance contract covering the insured or receive accelence policy covering the insured?	eratec	I death benefits	unde	er a lif	е	🗌 No
16	Note:	ne insured a terminally ill individual?	ated c	leath benefits th		 ere pai	. 🗌 Yes d	🗌 No
17	amour	LTC payments received on a per diem or other periodic basis its from box 1 of all Forms 1099-LTC you received with respect to iem" box in box 3 is checked	the ir	sured on which		17	1,954,747	
	LTC in not ex sickne	<b>On: Do not</b> use lines 18 through 26 to figure the taxable amount of surance contract that is not a <b>qualified</b> LTC insurance contract. In cludable from your income (for example, if the benefits are not pa ss through accident or health insurance), report the amount not of 1040, line 21.	nstead id for	l, if the benefits personal injurie	are s or			
18 19	Accele	the part of the amount on line 17 that is from <b>qualified</b> LTC insurance erated death benefits received on a per diem or other periodic b the syou received because the insured was terminally ill (see page 7	asis.	Do not include		18 19	1,331,903	
20	Add lir	nes 18 and 19				20	1,333,067	
	Note:	If you checked "Yes" on line 15 above, see <b>Multiple Payees</b> on 7 of the instructions before completing lines 21 through 25.						
21		ly \$290 by the number of days in the LTC period	21	4,470,735				
22		incurred for qualified LTC services provided for the insured the LTC period (see page 7 of the instructions)	22	2,286,635				
23	Enter t	he <b>larger</b> of line 21 or line 22	23	5,222,196				
24	during	ursements for qualified LTC services provided for the insured the LTC period	24	719,210				
		<b>on:</b> If you received any reimbursements from LTC contracts before August 1, 1996, see page 7 of the instructions.						
25		em limitation. Subtract line 24 from line 23				25	4,673,717	
26	Taxab amour amour	<b>le payments.</b> Subtract line 25 from line 20. If zero or less, ent at in the total on Form 1040, line 21. On the dotted line next to line at	e 21, e	enter "LTC" and	this the	26	4.044	

Form **8853** (2010)

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

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



Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

#### NUMBER OF RETURNS FILED FOR SELECTED LINES 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.



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	

# t 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)	expenses (see finite instructions). <b>Do</b>		(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0		amount in colum		(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	Tentative American opport	unity credit. Add the	e amounts on line	e 1	, column (f). If y	ou	are taking the			
	lifetime learning credit for a d	2	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	(a) Student's name (as shown on page 1 of your tax return) (b) Student's sinumber (as shown on page 1 of your tax return) (c) Student's sinumber (as shown on page 1 of your tax return)					e expenses (see	
	First name	Last name		I of your	tax return)		instructions)	
	Student # 1	Student # 2	2	2,776,843	88,332		2,776,843	*
	Student # 3	Student # 4		*	*		88,332	
							*	
4	Add the amounts on line 3, colu	Imn (c), and enter the total				4	2,776,843	
5	Enter the smaller of line 4 or \$1	0,000				5	2,776,843	
6	Tentative lifetime learning cre	edit. Multiply line 5 by 20% (.20). If you h	nave an e	ntry on line	2, go to			
	Part III; otherwise go to Part IV					6	2,776,843	
r Pa	aperwork Reduction Act Notice, see			at. No. 25379M			Form <b>8863</b> (	201(

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)



Name(s) shown on return

#### 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.



Total Forms Filed = 14,709,820



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

1	Caution: You cannot (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</b> <b>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 nn	(f) If column (d) is zer enter the amount fro column (c). Otherwis add \$2,000 to the amount in column (e	om se,
	Student # 1 Student # 2 Student # 3 Student # 4		35,406,520 3,414,312 231,685 18,956				24,556,084 2,348,042 157,966 12,661	
	fetime learning credit for a c Lifetime Learning Caution: You canno the same year.	different student, go to Credit	o Part II; otherwise	, go to Part III	<b>&gt;</b>	2 the	27,077,227 same student i	'n

	the came year					1 1	
3	<b>(a)</b> Student's name	(b) Student's social se number (as shown on 1 of your tax return	<b>(c)</b> Qualified expenses (see instructions)				
	Student # 1	Student # 2			14,508,197	*	e
	Student # 3	Student # 4			210,840		
					*		
4	Add the amounts on line 3, co	lumn (c), and enter the total		4	14,722,419		
5	Enter the <b>smaller</b> of line 4 or \$	10,000		5	11,144,907		
6	Tentative lifetime learning c	redit. Multiply line 5 by 20% (.20). If you	u have an entry on line 2, go to	)			
	Part III; otherwise go to Part IV	′ <u>.</u>		6	2,229,009		
For Pa	aperwork Reduction Act Notice, se		Form <b>8863</b> (2	2010)			

	363 (2010)				Page <b>2</b>
Part	III Refundable American Opportunity Credit				
7	Enter the amount from line 2	· · .		7	
8	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of				
	household, or qualifying widow(er)	8	12,101,596		
9	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	9	11,996,555		
10	Subtract line 9 from line 8. If zero or less, stop; you cannot take any				
	education credit	10	12,095,798		
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household,				
	or qualifying widow(er)	11	12,095,798	_	
12	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 (ro at least three places)		ed to	· 12	12,095,798
			)		
13	Multiply line 7 by line 12. Caution: If you were under age 24 at the end of the	yea	and meet 116.698	8	
	the conditions on page 4 of the instructions, you <b>cannot</b> take the refundable credit. Skip line 14, enter the amount from line 13 on line 15, and check this			13	12,095,798
14	<b>Refundable American opportunity credit.</b> Multiply line 13 by 40% (.40). En				12,035,730
14	on Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below .			14	11,979,099
Part				1 1	11,070,000
15	Subtract line 14 from line 13			15	12,095,798
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip li	nes <sup>.</sup>	7 through 22, and		
	enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see ins			16	2,797,260
17	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of				
	household, or qualifying widow(er)	17	2,797,260		
18	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	18	2,797,260		
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter				
	zero on line 22	19	2,776,567		
20	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household,				
	or qualifying widow(er)	20	2,776,567	_	
21	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 (r				0 770 507
00	places)			21	2,776,567
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksh	`	,	22	2,776,567
23	<b>Nonrefundable education credits.</b> Enter the amount from line 11 of the (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31.			23	11,867,055
	*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puer				, ,

Form **8863** (2010)

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Form 88	363 (2010)					Pa	age <b>2</b>	
Part	III Refundable American Opportunity Credit							
7	Enter the amount from line 2	· ·		;	7			
8	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of		4 550 000 500					
•	household, or qualifying widow(er)	8	1,552,908,522					
9	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	9	566,711,745					
10	Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credit	10	987,376,314					
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11	172,442,557					
12	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 (ro			•	12	11,983,929		
	at least three places)							
13	Multiply line 7 by line 12. Caution: If you were under age 24 at the end of the							
	the conditions on page 4 of the instructions, you <b>cannot</b> take the refundable				10	26,762,137		
	credit. Skip line 14, enter the amount from line 13 on line 15, and check this b			- H	13	20,702,137		
14	<b>Refundable American opportunity credit.</b> Multiply line 13 by 40% (.40). Enton Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below				14	10,620,383		
Part								
15	Subtract line 14 from line 13	• •		-	15	16,141,754		
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip line enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see inst				16	2,252,989		
17	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of							
	household, or qualifying widow(er)	17	248,353,779					
18	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	18	136,871,421					
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter							
	zero on line 22	19	112,733,002					
20	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household,							
04		20	41,065,053					
21	If line 19 is: • Equal to or more than line 20, enter 1.000 on line 21 and go to line 22							
	•		lad to at locat three					
	• Less than line 20, divide line 19 by line 20. Enter the result as a decimal (roplaces)				21	27,174,541		
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksho			- H	22	2,177,644	T	
23	Nonrefundable education credits. Enter the amount from line 11 of the	•		-		2,111,011		
23	(see instructions) here and on Form 1040, line 49, or Form 1040A, line 31.				23	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 **8863** (2010)

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

#### NUMBER OF RETURNS FILED FOR SELECTED LINES Biodiesel and Renewable Diesel Fuels Credit

Attach to your tax return.

OMB No. 1545-1924

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

8864

#### 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) (b) Number of Gallons Rat Sold or Used		)	<b>(c)</b> Column (a) x Column (b)		
1	Biodiesel (other than agri-biodiesel)	1				*	
2	Agri-biodiesel	2				*	
3	Renewable diesel	3				*	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel						
	mixture	4				0	
5	Agri-biodiesel included in a biodiesel mixture	5				*	
6	6 Renewable diesel included in a renewable diesel mixture 6						
7	Qualified agri-biodiesel production			*			
8	Add lines 1 through 7. Include this amount in your income for 20	`	,		8	824	
9	Biodiesel and renewable diesel fuels credit from partnership estates, and trusts (see instructions)					5.000	
10					9	5,626	
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line S corporations, report this amount on Schedule K; all others, rep		-	00			
					10	6.449	
11							
	instructions)						
12 Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800,							
	line 11				12		

# **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.

202	2010 ES	AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)	LES)
orm 88	64	<b>Biodiesel and Renewable Diesel Fuels Credit</b>	OMB No. 1545-1924
	-	Attach to your tax roturn	Attachment

Attach to your tax return.



Total Forms Filed = 6,449

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) (b) Number of Gallons Rate Sold or Used		!	<b>(c)</b> Column (a) x Column (b)		
1	Biodiesel (other than agri-biodiesel)	1				*	
2	Agri-biodiesel	2				*	
3	Renewable diesel	3				*	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4				0	
5	Agri-biodiesel included in a biodiesel mixture	5				*	
6	Renewable diesel included in a renewable diesel mixture	6				0	
7	Qualified agri-biodiesel production	7				*	
8	Add lines 1 through 7. Include this amount in your income for 20	•	,		8	1,251	
9	Biodiesel and renewable diesel fuels credit from partnership estates, and trusts (see instructions)				9	3,207	
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line S corporations, report this amount on Schedule K; all others, rep line 11	ort th	is amount on Form 38		10	4,458	
11	Amount allocated to patrons of the cooperative or beneficial instructions)				11		
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. I line 11				12		

# **General Instructions**

Section references are to the Internal Revenue Code.

## What's New

Department of the Treasury

Internal Revenue Service Name(s) shown on return

• 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.

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR SELECTED LINES

OMB No. 1545-0074

<b>0888</b>	Credit for	Qua
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Department of the Treasury Internal Revenue Service Name(s) shown on return

# alified Retirement Savings Contributions

► Attach to Form 1040, Form 1040A, or Form 1040NR See instruction

		.,	•••••	 	
uctions	on	back.			

-	
S	2010
	Attachment Sequence No. <b>54</b>
Your so	cial security number



Form

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).

			,			
			(a) You	(	b) Your spouse	
1	Traditional and Roth IRA contributions for 2010. <b>Do not</b> include rollover contributions	1	584,800		220,074	
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2010		1 000 50 /			
	(see instructions)	2	4,998,564		997,747	
3	Add lines 1 and 2	3	5,386,223		1,158,081	
4	Certain distributions received <b>after</b> 2007 and <b>before</b> the due date (including extensions) of your 2010 tax return (see instructions). If married filing jointly, include <b>both</b> spouses' amounts in <b>both</b> columns. See instructions for an exception	4	239,188		119,547	
5	Subtract line 4 from line 3. If zero or less, enter -0	5	5,374,013		1,152,619	
6	In each column, enter the <b>smaller</b> of line 5 or \$2,000	6	5,374,013		1,152,619	
7	Add the amounts on line 6. If zero, <b>stop</b> ; you cannot take this credit .			. 7	6,173,845	
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37.	8	6.173.845			
		Ø	0,173,845			

9 Enter the applicable decimal amount shown below:

	If line 8 is—		Α	And your filing status is –			
	Over-	But not over—	Married filing jointly Enter on	Head of household	Single, Married filing separately, or Qualifying widow(er)		
		\$16,750	.5	.5	.5		
	\$16,750	\$18,000	.5	.5	.2		
	\$18,000	\$25,125	.5	.5	.1	9	6,156,279 X.
	\$25,125	\$27,000	.5				
	\$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, <b>stop</b> ; yo	ou cannot take this cre	dit.	_	
10	Multiply line 7	,				10	<b>)</b> 6,156,279
11				m 1040A, line 28; or			
	Form 1040NR,	line 44			<b>11</b> 6,165,157		
12	1040 filers:	Enter the tota and Schedule	l of your credits from li R, line 22.	nes 47 through 49,			
	1040A filers: 1040NR filers:		of your credits from lines	° )	<b>12</b> 1,016,018		
13			If zero, <b>stop</b> ; you can			13	6,147,571
14				utions. Enter the sm	aller of line 10 or line		
	here and on Fo	orm 1040, line	50; Form 1040A, line 3	32; or Form 1040NR, li	ne 47	· · 14	<b>4</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.

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2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON S	SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)	

		- (			- /
Credit tor	Ollalitien	I Retirement	savings	Contr	DUTIONS
	<b>Q</b> MMIIIOM				

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

Your social security number						
	Attachment Sequence No. <b>54</b>					
S	2010					
-	OMB No. 1545-0074					



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

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).
- (a) You (b) Your spouse 1 Traditional and Roth IRA contributions for 2010. Do not include rollover 1,743,451 726,134 1 2 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) . . . . . . . . . . . . . . . . . . . 7.251.879 1.880.124 2 8,995,330 3 3 2,606,258 4 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. 289,611 180,204 4 5 Subtract line 4 from line 3. If zero or less, enter -0-5 8,794,876 2,476,536 6 In each column, enter the **smaller** of line 5 or \$2,000 6 5,882,533 1,381,310 Add the amounts on line 6. If zero, stop; you cannot take this credit . 7 7,263,842 7 Enter the amount from Form 1040, line 38\*; Form 1040A, line 22; or 8 200.340.784 8
- Enter the applicable decimal amount shown below: 9

	If line	8 is—	A	and your filing status	is—		
	Over-	But not over—	Married filing jointly Enter or	Head of household line 9—	Single, Married filing separately, or Qualifying widow(er)		
		\$16,750	.5	.5	.5		
	\$16,750	\$18,000	.5	.5	.2		
	\$18,000	\$25,125	.5	.5	.1	9	Χ.
	\$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, <b>stop</b> ; y	ou cannot take this cr	edit.		
10	Multiply line 7	by line 9 .				10	1,264,397
11	Enter the amo	ount from Form	m 1040, line 46; For	m 1040A, line 28; or	•		
	Form 1040NR	, line 44			<b>11</b> 10,169,501		
12	1040 filers:	Enter the tota and Schedule	I of your credits from I R, line 22.	ines 47 through 49,			
	1040A filers:	Enter the total	of your credits from line	s 29 through 31.			
	1040NR filers:	Enter the total	of your credits from lines	45 and 46.	<b>12</b> 683,252		
13	Subtract line 1	2 from line 11.	If zero, stop; you car	not take this credit .		13	9,486,249
14			-		naller of line 10 or line 13		
	here and on Fo	orm 1040, line	50; Form 1040A, line	32; or Form 1040NR,	line 47	14	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.

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

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Form

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)	205
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Form	8885
Form	

Department of the Treasury

Internal Revenue Service

#### NUMBER OF RETURNS FILED FOR SELECTED LINES Health Coverage Tax Credit

Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR.

Recipient's social security number

OMB No. 1545-0074

Total Forms Filed = 16,174

### Before you begin: See Definitions and Special Rules that begin on page 2.

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)



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.

July	August	September	October	November	December	
January	E February	March	April	🗌 May	June	

#### 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). <b>Do not</b> 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, <b>do not</b> include any advance (monthly) payments or reimbursement credits you received, as shown on Form 1099-H, box 1	2	16,174	
	You <b>must</b> 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, <b>stop</b> ; you cannot take the credit	4	16,174	
5	<b>Health Coverage Tax Credit.</b> 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	

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

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1	( )	n	
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Form

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Department of the Treasury

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

Health	Coverage	Tax Cree
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Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR

OMB No. 1545-0074 Attachment 34

ber

Internal Revenue Service			3	equence no.	4
Name of recipient (if both sp	pouses are recipients, complete a separate form for each spouse)	Recipient's	socia	I security nu	n
	Total Forms Filed = 16 174		1		

#### 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.

#### Complete This Part To See if You Are Eligible To Take This Credit Part I

- Check the boxes below for each month in 2010 that all of the following statements were true on the first day of that month. 1
  - 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.

art II	Health Co	verage Tax Cred	lit			
	July	August	September	October	November	December
	January	E February	March	April	🗌 May	□ June

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). <b>Do not</b> 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, <b>do not</b> include any advance (monthly) payments or reimbursement credits you received, as shown on Form 1099-H, box 1	2	38,938	
	You <b>must</b> 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, <b>stop</b> ; you cannot take the credit	4	38,938	
5	<b>Health Coverage Tax Credit.</b> 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	

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

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)	207
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Form <b>8889</b>
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Part I

## NUMBER OF RETURNS FILED FOR SELECTED LINES **Health Savings Accounts (HSAs)**

OMB No. 1545-0074
2010
Attachment Sequence No. <b>53</b>

Department of the Treasury Internal Revenue Service Name(s) shown on Form 1040 or Form 1040NR

Total Forms Filed = 3,572,866

► Attach to Form 1040 or Form 1040NR.

► See separate instructions. 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.

Par	<b>HSA Contributions and Deduction.</b> See the instructions before completing this p and both you and your spouse each have separate HSAs, complete a separate Part			jointly
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2010 (see instructions).	□ Se	elf-only 🗌 Far	mily
2	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)	2	1,054,899	
3	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	3	2,835,773	
4	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	4	14,818	
5	Subtract line 4 from line 3. If zero or less, enter -0	5	2,834,754	
6	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	6	2,816,120	
7	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)	7	314,746	
8	Add lines 6 and 7	8	2,820,757	
9 10	Employer contributions made to your HSAs for 201092,163,202Qualified HSA funding distributions1031,140			
11	Add lines 9 and 10	11	2,184,559	
12	Subtract line 11 from line 8. If zero or less, enter -0	12	2,666,066	
13	<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	13	1,004,561	
	<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).			
Part		sepa	rate HSAs, con	nplete
14a	Total distributions you received in 2010 from all HSAs (see instructions)	14a	2,550,599	
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)	14b	49,578	
с	Subtract line 14b from line 14a	14c	2,524,126	+
15	Unreimbursed qualified medical expenses (see instructions)	15	2,386,081	
16	<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	16	184,394	
17a	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			
b	Additional 10% tax (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	17b	172.125	

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

Form 8889 (2010)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0074

Name(s) shown on Form 1040 or Form 1040NR Social security number of HSA	Internal Revenue Service	Attach to Form 1040 or Form 1040NR.	See separate instructions.
Total Forms Filed = 3,572,866 HSAs, see instructions ►	Name(s) shown on Form 10		beneficiary. If both spouses have

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Form **8889** 

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part	<b>HSA Contributions and Deduction.</b> See the instructions before completing this p and both you and your spouse each have separate HSAs, complete a separate Part			ointly
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2010 (see instructions).	S∉	elf-only 🗌 Fan	nily
2	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)	2	3,120,058	
3	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	3	13,906,622	
4	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	4	26,671	
5	Subtract line 4 from line 3. If zero or less, enter -0	5	13,889,010	
6	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	6	13,513,074	
7	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)	7	332,136	
8	Add lines 6 and 7	8	13,845,211	
9 10	Employer contributions made to your HSAs for 201094,803,333Qualified HSA funding distributions10168,923			
11	Add lines 9 and 10	11	4,972,256	
12	Subtract line 11 from line 8. If zero or less, enter -0	12	9,450,886	<u> </u>
13	<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.	13	2,912,661	
	<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).			
Part	II HSA Distributions. If you are filing jointly and both you and your spouse each have a separate Part II for each spouse.	sepa	rate HSAs, com	plete
14a	Total distributions you received in 2010 from all HSAs (see instructions)	14a	5,752,778	
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)	14b	74,308	
с	Subtract line 14b from line 14a	14c	5,678,470	
15	Unreimbursed qualified medical expenses (see instructions)	15	5,450,470	
16	<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	16	228,000	
17a	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		,,,,,,	
b	Additional 10% tax (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	17b	20,923	

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

Form **8889** (2010)

Page	
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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.

18	Qualified HSA distribution	18	12,503	
19	Last-month rule	19	*	
20	Qualified HSA funding distribution	20	*	
21	<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	21	13,646	
22	Additional tax. 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	22	13,616	
			Form <b>8889</b> (2	2010)

Form 8	Form 8889 (2010)			
Part	III Income and Additional Tax for Failure To Maintain HDHP Coverage. See page 6 before completing this part. If you are filing jointly and both you and your spouse ea complete a separate Part III for each spouse.			SAs,
18	Qualified HSA distribution	18	16,122	
19	Last-month rule	19	*	
20	Qualified HSA funding distribution	20	*	
21	<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	21	17,470	
22	Additional tax. 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	22	1,748	
			Form <b>888</b>	<b>9</b> (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)	211
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Form <b>8903</b>
(Rev. December 2010)
Department of the Treasury Internal Revenue Service

# NUMBER OF RETURNS FILED FOR SELECTED LINES **Domestic Production Activities Deduction**

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

OMB No. 1545-1984

Attachment Sequence No. **143** 

Name	(s) as shown on return Total Forms Filed = 647,9	917		Ident	ifying number	
	<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.	Oil-r	(a) related production activ	vities	<b>(b)</b> All 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		0.400		70 705	
_	ratably apportion to DPGR. All others, skip line 4	4	3,409		70,725	
-	Add lines 2 through 4	5 6	<u>29,504</u> 32,244		296,685	
6	Subtract line 5 from line 1	0	32,244		230,000	
'	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	-	10,407		514,071	
Ŭ	9 and go to line 10	8				
9	Amount allocated to beneficiaries of the estate or trust (see					
	instructions)	9				
10a	Oil-related qualified production activities income. 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			
k	Qualified production activities income. 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):					
	<ul> <li>Individuals, estates, and trusts. Enter your adjusted gross income findemention production activities deduction</li> </ul>					
	domestic production activities deduction		\$ }	44	554 700	
	• All others. Enter your taxable income figured without the domestic prodeduction (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, ski					
	and enter -0- on line 22		0,	12	548,497	
13	Enter 9% of line 12			13	544,856	
		14a	34,617			
	Reduction for oil-related qualified production activities income. Multiply			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 co	orpora	tions			
	(see instructions)			17	303,612	
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip lin		•	18		
19	Amount allocated to beneficiaries of the estate or trust (see instructions)			19		
20				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 dedu			000	112 540	
04	1099-PATR, box 6			23	113,549 473	
24 25	Expanded affiliated group allocation (see instructions) Domestic production activities deduction. Combine lines 22 throug			24	410	
20	here and on Form 1040, line 35; Form 1120, line 25; or the applicable lin			25	615,941	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

2	1	2
2		2

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

#### 8903 Form 8003 (Rev. December 2010) Department of the Treasury Internal Revenue Service

### AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) Domestic Production Activities Deduction

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

OMB No. 1545-1984

Attachment Sequence No. **143** 

Name	a(s) as shown on return Total Forms Filed = 647,9	917		Iden	tifying number	
	<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.	Oil-r	(a) related production act	ivities	<b>(b)</b> All activities	
1	Domestic production gross receipts (DPGR)	1	19,123,402		784,544,360	
2	Allocable cost of goods sold. If you are using the small business					
	simplified overall method, skip lines 2 and 3	2	10,875,633		522,392,474	
3	Enter deductions and losses allocable to DPGR (see instructions).	3	4,783,517		144,243,258	
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	1,149,563		44,354,448	
5	Add lines 2 through 4	5	16,808,714		710,990,187	
6	Subtract line 5 from line 1	6	2,314,688		73,554,173	
7	Qualified production activities income from estates, trusts, and					
	certain partnerships and S corporations (see instructions)	7	1,078,975		46,120,570	
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	a Oil-related qualified production activities income. Estates and					
	trusts, subtract line 9, column (a), from line 8, column (a), all others,	10-	2 696 927			
	enter amount from line 8, column (a). If zero or less, enter -0- here .	10a	3,686,837			
ſ	Qualified production activities income. 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			123,007,377	
11	Income limitation (see instructions):				120,001,011	
	<ul> <li>Individuals, estates, and trusts. Enter your adjusted gross income fi</li> </ul>	igured	without the			
	domestic production activities deduction					
	• All others. Enter your taxable income figured without the domestic pro-	oductio	on activities	11	308,142,353	
	deduction (tax-exempt organizations, see instructions)		J			
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, ski	ip lines	s 13 through 21,			
	and enter -0- on line 22			12	94,749,271	
13	Enter 9% of line 12	· · .		13	8,450,734	
	a Enter the smaller of line 10a or line 12	14a	, ,			
	Reduction for oil-related qualified production activities income. Multiply		-	14b	87,850	
	Subtract line 14b from line 13			15	8,209,463	
	Form W-2 wages (see instructions)			16	121,314,590	
17	<b>5</b> , , , <b>1</b> 1			47	00.007.540	
40	(see instructions)			17	83,007,518	
	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip lin		•	18		
19	Amount allocated to beneficiaries of the estate or trust (see instructions Estates and trusts, subtract line 19 from line 18, all others, enter amount	•	 line 19	19	204 322 108	
20	Form W-2 wage limitation. Enter 50% of line 20			20 21	204,322,108	
21 22	Enter the smaller of line 15 or line 21.			21	102,161,167 7,890,131	
22	Domestic production activities deduction from cooperatives. Enter deduction			22	7,000,101	
20	1099-PATR, box 6			23	781,559	
24				24	1,944	
25	Domestic production activities deduction. Combine lines 22 throug				.,	
	here and on Form 1040, line 35; Form 1120, line 25; or the applicable lin			25	8.673.634	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

### NUMBER OF RETURNS FILED FOR SELECTED LINES Alternative Motor Vehicle Credit

See separate instructions.
Attach to your tax return.

	OMB No. 1545-1998
	2010
	Attachment Sequence No. <b>152</b>
nu	mber

Identifying

#### Total Forms Filed = 69,037

#### Note.

Form

8910

Department of the Treasury

Name(s) shown on return

Internal Revenue Service

- 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

	separate column for each vehicle. If you need more colum dditional Forms 8910 and include the totals on lines 13 and		(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	/ /		1 1		/ /	
2	<b>Credit allowable</b> (see instructions for amount to enter)	3	/ /		/ /		/ /	
		3						
4	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	4	214		0		0	
5	Section 179 expense deduction (see instructions)	5	0		0		0	
6	Subtract line 5 from line 4	6	214		0		0	
7	Multiply line 6 by 10% (.10)	7	214		0		0	
8	Maximum plug-in conversion credit amount allowable	8						
9	Enter the <b>smaller</b> of line 7 or line 8	9	214		0		0	
10	Tentative credit. Add lines 3 and 9	10	68,894		*		*	
Par	Next: If you did NOT use your vehicle for business or i S corporation, skip Part II and go to Part III. All others, go Credit for Business/Investment Use Part of	to Pa	art II.				rom a parmers	
				0/		0/		0/
11	Business/investment use percentage (see instructions).	11		%		%		%
12		12				10	4,407	
13	Add columns (a) through (c) on line 12					13	4,407	
14 15	Alternative motor vehicle credit from partnerships and S or <b>Business/investment use part of credit.</b> Add lines 13 a					14		
15	report this amount on Schedule K; all others, report this a					15	4,552	
Part				,		15	4,002	<u> </u>
16	If you skipped Part II, enter the amount from line 10. If you completed Part II, subtract line 12 from line 10 .	16						
17	Add columns (a) through (c) on line 16	· · ·				17	66,787	
18	Enter the amount from Form 1040, line 46, or Form 1040l					18		
19	Personal credits from Form 1040 or 1040NR (see instruction					19	32,702	
20	Subtract line 19 from line 18. If zero or less, stop. You credit	canno	t claim the pers	onal ı 	use part of the	20	68,753	
21	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 17 (or Form 1040NR, line 50). Check box <b>c</b> on that line an box. If line 20 is smaller than line 17, see instructions	d ent	er "8910" in the	spac	e next to that	20	66,503	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form 8910 (2010)

Form UJ I		
Form <b>891</b>	<b>10</b> Alternative Motor Vehicle Credit	OMB No. 1545-1998
	AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)	
214	2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON	SAMPLES)

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

#### IVIULUI venicie

See separate instructions. Attach to your tax return.



#### 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.

#### **Tentative Credit** Part I

Use a separate column for each vehicle. If you need more column use additional Forms 8910 and include the totals on lines 13 and			<b>(a)</b> 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	<b>Credit allowable</b> (see instructions for amount to enter)	3	, ,				, ,	
4	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	4	5,118		0		0	
5	Section 179 expense deduction (see instructions)	5	0		0		0	
6	Subtract line 5 from line 4	6	5,118		0		0	
7	Multiply line 6 by 10% (.10)	7	512		0		0	
8	Maximum plug-in conversion credit amount allowable .	8						
9	Enter the smaller of line 7 or line 8	9	424		0		0	
10	Tentative credit. Add lines 3 and 9	10	107,839		*		*	
	<b>Next:</b> If you did NOT use your vehicle for business or in S corporation, skip Part II and go to Part III. All others, go			and d	id not have a c	redit	from a partners	hip or
Part	Credit for Business/Investment Use Part of	Vehio	cle					
11	Business/investment use percentage (see instructions).	11		%		%		%
12	Multiply line 10 by line 11	12						
13	Add columns (a) through (c) on line 12					13	3,070	
14	Alternative motor vehicle credit from partnerships and S of	orpoi	rations			14	*	
15	Business/investment use part of credit. Add lines 13 a report this amount on Schedule K; all others, report this a					15	3,109	

#### **Credit for Personal Use Part of Vehicle** Part III

16	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>			
17	Add columns (a) through (c) on line 16	17	105,349	
18	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	18		
19	Personal credits from Form 1040 or 1040NR (see instructions)	19	41,098	
20	Subtract line 19 from line 18. If zero or less, stop. You cannot claim the personal use part of the			
	credit	20	1,593,522	
21	<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	21	93,449	
For Pa	aperwork Reduction Act Notice, see separate instructions. Cat. No. 37720F		Form 8910	(2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)	215
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NUMBER OF RETURNS FILED FOR SELECTED LINES

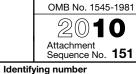
**Alternative Fuel Vehicle Refueling Property Credit** 

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

8911

Form

► Attach to your tax return.



Total Forms Filed = 1,109

identifying number

Part	Total Cost of Refueling Property			
		lrogen Refueling Property	(b) Other Refuelir Property	ng
1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year	*	*	
Part	Credit for Business/Investment Use Part of Refueling Property			
2	Business/investment use part (see instructions)	*	*	
3	Section 179 expense deduction (see instructions)	0	0	
4	Subtract line 3 from line 2			
5	Applicable credit rate decimal amount			
6	Multiply line 4 by the applicable decimal amount on line 5 6			
7	Maximum business/investment use part of credit (see instructions) . 7	*	*	
8	Enter the <b>smaller</b> of line 6 or line 7			
9	Add columns (a) and (b) on line 8	9	*	
10	Alternative fuel vehicle refueling property credit from partnerships and S corporations	10	123	
11	Business/investment use part of credit. Add lines 9 and 10. Partnerships and S corr	porations,		
	report this amount on Schedule K; all others, report this amount on Form 3800, line 1s .	11	126	
Part	Credit for Personal Use Part of Refueling Property			
12	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 11			
13	Applicable credit rate decimal amount			
14	Multiply line 12 by the applicable decimal amount on line 13 14			
15	Maximum personal use part of credit (see instructions) <b>15</b>			
16	Enter the smaller of line 14 or line 15			
17	Add columns (a) and (b) on line 16	17	*	
18	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	18		
19	Credits that reduce regular tax before the alternative fuel vehicle refueling property cre			
а	Foreign tax credit			
b	Personal credits from Form 1040 or 1040NR (see instructions) . 19b			
с	Non-business qualified electric vehicle credit from Form 8834, line 29 <b>19c</b> 0			
d	Add lines 19a through 19c	190	122	
20	Net regular tax. Subtract line 19d from line 18. If zero or less, stop here; do not file	this form		
	unless you are claiming a credit on line 11		1,097	
21	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	· · · 21	1,095	
	form or schedule			
22	Subtract line 21 from line 20. If zero or less, stop here; <b>do not</b> file this form unless claiming a credit on line 11		1,089	
23	Personal use part of credit. Enter the smaller of line 17 or line 22 here and			
	1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 22			
	than line 17, see instructions		*	1
For Pa	perwork Reduction Act Notice, see instructions. Cat. No. 37721Q		Form 8911	(2010)

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Form

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Alternative Fuel Vehicle Refueling Property Credit** 

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

8911

#### ► Attach to your tax return.



Identifying number

Total	Forms	Filed =	1,109
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Part	Total Cost of Refueling Property					
			<b>(a)</b> Hydrogen Refue Property	eling	<b>(b)</b> Other Refuelin Property	ng
1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year	1	*		*	
Part	II Credit for Business/Investment Use Part of Refueling Pr	oper	ty			
2	Business/investment use part (see instructions)	2	*		*	
3	Section 179 expense deduction (see instructions)	3	0		0	
4	Subtract line 3 from line 2	4	•		•	
5	Applicable credit rate decimal amount	5				
6	Multiply line 4 by the applicable decimal amount on line 5	6				
		7	*		*	
7	Maximum business/investment use part of credit (see instructions) .					
8	Enter the <b>smaller</b> of line 6 or line 7	8			*	
9	Add columns (a) and (b) on line 8			9		
10	Alternative fuel vehicle refueling property credit from partnerships and S			10	1,156	
11	Business/investment use part of credit. Add lines 9 and 10. Partners					
	report this amount on Schedule K; all others, report this amount on Form 3	800, lir	ne1s	11	1,360	
Part	Credit for Personal Use Part of Refueling Property					
12	Subtract line 2 from line 1. If zero, stop here; do not file this form					
	unless you are claiming a credit on line 11	12				
13	Applicable credit rate decimal amount	13				
14	Multiply line 12 by the applicable decimal amount on line 13	14				
15	Maximum personal use part of credit (see instructions)	15				
16	Enter the <b>smaller</b> of line 14 or line 15	16				
17		-		17	*	
	Add columns (a) and (b) on line 16	• •		-17		
18	Regular tax before credits:	line 40				
	Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, I	line 42	) }			
	• Other filers. Enter the regular tax before credits from your return	• •	J	18		
19	Credits that reduce regular tax before the alternative fuel vehicle refuelin		perty credit:			
а	<u> </u>	19a				
b		19b				
С		19c	0			
d	Add lines 19a through 19c			19d	13,827	
20	Net regular tax. Subtract line 19d from line 18. If zero or less, stop he unless you are claiming a credit on line 11			20	246,695	
21	Tentative minimum tax (see instructions):					
	• Individuals. Enter the amount from Form 6251, line 33		.)			
	Other filers. Enter the tentative minimum tax from your alternative min			21	216,479	
	form or schedule				.,	
20	Subtract line 21 from line 20. If zero or less, stop here; do not file th					
22				22	30,861	
	claiming a credit on line 11			22	00,001	
23	Personal use part of credit. Enter the smaller of line 17 or line					
	1040, line 53; Form 1040NR, line 50; or the appropriate line of your re			00	*	
	than line 17, see instructions			23		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form 8911 (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) 217

OMB No. 1545-0074

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

8917

# See Instructions.

Attach to Form 1040 or Form 1040A.

2010				
Attachment Sequence No. 60				
security number				

Your social

AUTION

Total Forms Filed = 2,006,375

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 secur         First name       Last name       1 of your tax return)				-	(c) Qualified expenses (see	•		
	First name 1 of your tax return)					instructions)			
			Student 1 SSN =	1,998	,184			1,998,184	
			Student 2 SSN =	= 74,7	52			74,752	
			Student 3 SSN =	= 3,66	65			3,665	
2	Add the amounts on	line 1, column (c), and ente	r the total . Student 4.	SSN = *.	Stdt #4 exp	) = *	2	1,998,184	
3	Enter the amount fro	m Form 1040, line 22, or Fo	orm 1040A, line 15	3					
4	Enter the total from e	either:							
		3 through 33, plus any write d line next to Form 1040, lir	· ·						
5	Subtract line 4 from	16 through 18	e than \$80,000 (\$160,00		• •			0.000.074	
	stop; you cannot tak	e the deduction for tuition a	and tees			·	5	2,002,374	
		n 2555, 2555-EZ, or 4563, ount of Your Income on the nt to enter on line 5.							
6	Tuition and fees de filing jointly)?	eduction. Is the amount or	n line 5 more than \$65	,000 (\$13	30,000 if mai	ried			
	Yes. Enter the sr	naller of line 2, or \$2,000.	)						
			}				6	1,994,947	
	<b>No.</b> Enter the sr	naller of line 2, or \$4,000.	J			L			1

Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.

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 gualified 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 gualified 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 gualified 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.

218								
_	8917	AMOUNTS OF SELECTED LINES FILED (IN THOUSAND Tuition and Fees Deduction		5)	OMB No. 1545-0	074		
Departm	ent of the Treasury Revenue Service	See Instructions. Attach to Form 1040 or Form 1040A.			201C Attachment Sequence No.	<b>)</b> 60		
Name(s	) shown on return	Total Forms Filed = 2,006,375	Yo	our socia	l security number			
CAUTI	same stu	<b>ot</b> take both an education credit from Form 8863 and the tuition <b>dent</b> for the same tax year.	n and fees dedu	ıction	from this form fo	or the		
Befoi	re you begin:	<ul> <li>To see if you qualify for this deduction, see Who Can Take</li> <li>If you file Form 1040, figure any write-in adjustments to be 1040, line 36. See the 2010 Form 1040 instructions for line</li> </ul>	e entered on the c					
1	(a) S	numb	udent's social secu per (as shown on pa of your tax return)	-	<b>(c)</b> Qualified expenses (see instructions)	•		
					11,063,661			
					280,497			
					13,369			
2	Add the amou	nts on line 1, column (c), and enter the total	Stdt #4 exp = *	2	11,357,566			
3	Enter the amo	unt from Form 1040, line 22, or Form 1040A, line 15 3						
4	<ul><li>entered on the</li><li>Form 1040A</li></ul>	ines 23 through 33, plus any write-in adjustments e dotted line next to Form 1040, line 36, <b>or</b> , lines 16 through 18						
5		from line 3.* If the result is more than \$80,000 (\$160,000 if marrient take the deduction for tuition and fees	ed filing jointly),	5	124,660,216			
	see Effect of t	ng Form 2555, 2555-EZ, or 4563, or you are excluding income fro <i>he Amount of Your Income on the Amount of Your Deduction</i> in Pu e amount to enter on line 5.						
6	<b>Tuition and f</b> filing jointly)?	ees deduction. Is the amount on line 5 more than \$65,000 (\$130	),000 if married					
	<b>Yes.</b> Enter	the smaller of line 2, or \$2,000.		6	4,356,788			
		the smaller of line 2, or \$4,000. J s amount on Form 1040, line 34, or Form 1040A, line 19.						

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 gualified 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 gualified 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.

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) NUMBER OF RETURNS FILED FOR

R SELECTED LINES					5		
-	-				-	 	4 5 4 5

Form	8936	
Departn	nent of the Treasury	

# **Qualified Plug-in Electric Drive Motor Vehicle Credit**

Attach to your tax return.

OMB No. 1545-2137
എ <b>പ വ</b>
2010
Attachment
Sequence No. <b>125</b>

219

Internal Revenue Service 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**

	e a separate column for each vehicle. If you need more columns, litional Forms 8936 and include the totals on lines 6 and 10.	use	(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	Tentative credit (see instructions for amount to enter) .	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 Part II and go to Part III. All others, go to Part II.

#### Part II Credit for Business/Investment Use Part of Vehicle

4	Business/investment use percentage (see instructions)							%
5		5						
6							*	
-							*	
7	7 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations							
8	8 Business/investment use part of credit. 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							

#### **Credit for Personal Use Part of Vehicle** Part III

9	If you skipped Part II, enter the amount from line 3. If you <b>9</b>			
10	Add columns (a) through (c) on line 9	10	214	
11	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	11		
12	Personal credits from Form 1040 or 1040NR (see instructions)	12	110	
13	Subtract line 12 from line 11	13	1,241	
14	<b>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	14	211	
_			0000	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form **8936** (2010)

2010 ES	2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)					
	AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLA	RS)				
0026	Qualified Plug-in Electric Drive Motor Vehicle Cro	dit	OMB No. 1545-2137			
Form <b>8936</b>	► Attach to your tax return.	Juit	2010			
Department of the Treasury Internal Revenue Service			Attachment Sequence No. <b>125</b>			
Name(s) shown on return		Identifyin	ig number			

Total Forms Filed = 1,246

#### Note.

2

- 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, us additional Forms 8936 and include the totals on lines 6 and 10.			(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	/ /	/ /	1 1
3	Tentative credit (see instructions for amount to enter)	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 Part II and go to Part III. All others, go to Part II.

#### Part II **Credit for Business/Investment Use Part of Vehicle**

4	Business/investment use percentage (see instructions)	4	%			%		%
5		5						
6	Add columns (a) through (c) on line 5				6	*		
7					7	*		
<i>'</i>	Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations							
8	<b>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				8	2,193		

Part III **Credit for Personal Use Part of Vehicle** 

14	<b>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	14	1,135		
13	Subtract line 12 from line 11	13	160,967		
12	Personal credits from Form 1040 or 1040NR (see instructions)	12	2,190		
11	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	11			
10	Add columns (a) through (c) on line 9	10	1,156		
9	If you skipped Part II, enter the amount from line 3. If you completed Part II, subtract line 5 from line 3 9				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form 8936 (2010)

2010 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
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NUMBER OF RETURNS FILED FOR SELECTED LINES

#### " Llaalth Ina

(	<b>R941</b> Credit for Small Employer Health Insurance Premiums		me	OMB No. 1545	5-2198	
<b>8941</b> Credit for Small Employer Health Insurance Premiur					^	
Department of the Treasury Internal Revenue Service Attach to your tax return.			201	U		
			Attachment Sequence No.	63		
	) shown on return		Identi	fying number	00	
	-	Total Forms Filed = 187,959				
4	Entor the num	har of individuals you amployed during the tay year who are considered				
1	employees for p	ber of individuals you employed during the tax year who are considered urposes of this credit (see instructions)	1			
2		er of full-time equivalent employees you had for the tax year (see instructions). If or more, skip lines 3 through 11 and enter -0- on line 12	2			
3		wages you paid for the tax year (see instructions). If you entered \$50,000 or 4 through 11 and enter -0- on line 12	3	26,265		
4		baid during the tax year for employees included on line 1 for health insurance a qualifying arrangement (see instructions)	4	26,438		
5		would have entered on line 4 if the total premium for each employee equaled the m for the small group market in which you offered health insurance coverage	5	26,428		
6	Enter the smalle	ν er of line 4 or line 5	6	26,428		
_						
7		y the applicable percentage: nall employers, multiply line 6 by 25% (.25)				
		employers, multiply line 6 by 35% (.35)	7	26,428		
8		less, enter the amount from line 7. Otherwise, see instructions	8	26,428		
9		00 or less, enter the amount from line 8. Otherwise, see instructions	9	26,425		
10	Enter the total a	mount of any state premium subsidies paid and any state tax credits available to is included on line 4 (see instructions)	10	*		
11		from line 4. If zero or less, enter -0	11	26,438		
12	Enter the smalle	er of line 9 or line 11	12	26,425		
13	employees inclu	ro, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of uded on line 1 for whom you paid premiums during the tax year for health age under a qualifying arrangement (see instructions)	13			
14	Enter the number	er of full-time equivalent employees you would have entered on line 2 if you only vees included on line 13	14			
15		Il employer health insurance premiums from partnerships, S corporations, states, and trusts (see instructions)	15	149,665		
16		nd 15. Partnerships and S corporations, stop here and report this amount on others, go to line 17	16	175,638		
17		employer health insurance premiums included on line 16 from passive activities	17	15,530		
18	Subtract line 17	from line 16	18	162,254		
19		employer health insurance premiums allowed for 2010 from a passive activity	19	12,855		
20	Carryback of the	e credit for small employer health insurance premiums from 2011	20			
21	employers, skip	rough 20. Cooperatives, estates, and trusts, go to line 22. Tax-exempt small lines 22 and 23 and go to line 24. All others, stop here and report this amount ine 29h	21	173,396		
22	Amount allocate	ed to patrons of the cooperative or beneficiaries of the estate or trust (see	22			
23	Cooperatives, es	states, and trusts, subtract line 22 from line 21. Stop here and report this amount ine 29h	23			
24	Enter the amour	nt you paid in 2010 for taxes considered payroll taxes for purposes of this credit	24			
25	Tax-exempt sma	all employers, enter the <b>smaller</b> of line 21 or line 24 here and on Form 990-T,	25			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2010)

221

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

_	<b>8941</b> Credit for Small Employer Health Insurance Premium		ms	OMB No. 1545-2	198	
Form	UUTI		2010			
Department of the Treesury		See separate instructions.				
Department of the Treasury     Internal Revenue Service       Attach to your tax return.			Attachment Sequence No. 6	3		
Name(s) shown on return				Identifying number		
		Total Forms Filed = 187,959				
1	employees for p	ber of individuals you employed during the tax year who are considered urposes of this credit (see instructions)	1			
2		er of full-time equivalent employees you had for the tax year (see instructions). If or more, skip lines 3 through 11 and enter -0- on line 12	2			
3		wages you paid for the tax year (see instructions). If you entered \$50,000 or 4 through 11 and enter -0- on line 12	3	781,591		
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)			384,725		
5	Premiums you v average premius (see instructions	5	497,113			
6	Enter the smalle	er of line 4 or line 5	6	332,959		
7		y the applicable percentage: nall employers, multiply line 6 by 25% (.25)				
	· · · · · ·	employers, multiply line 6 by 35% (.35)	7	116,481		
8		less, enter the amount from line 7. Otherwise, see instructions	8	113,011		
9	If line 3 is \$25,00	9	70,547			
10	Enter the total a you for premium	10	*			
11		from line 4. If zero or less, enter -0	11	358,634		
12		er of line 9 or line 11	12	70,541		
13	If line 12 is zer employees incluinsurance cover	13				
14		er of full-time equivalent employees you would have entered on line 2 if you only vees included on line 13	14			
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)			279,222		
16	Schedule K; all o	nd 15. Partnerships and S corporations, stop here and report this amount on others, go to line 17	16	349,763		
17	(see instructions	employer health insurance premiums included on line 16 from passive activities	17	8,098		
18		from line 16	18	341,665		
19	(see instructions	employer health insurance premiums allowed for 2010 from a passive activity	19	7,194		
20	-	e credit for small employer health insurance premiums from 2011	20			
21	employers, skip	rough 20. Cooperatives, estates, and trusts, go to line 22. Tax-exempt small lines 22 and 23 and go to line 24. All others, stop here and report this amount ine 29h	21	348,859		
22		ed to patrons of the cooperative or beneficiaries of the estate or trust (see	22			
23	Cooperatives, es	states, and trusts, subtract line 22 from line 21. Stop here and report this amount ine 29h	23			
24	Enter the amour	nt you paid in 2010 for taxes considered payroll taxes for purposes of this credit	24			
25	Tax-exempt sm	all employers, enter the <b>smaller</b> of line 21 or line 24 here and on Form 990-T,	25			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form 8941 (2010)