Filing Season Supplement

for

Authorized IRS *e-file* Providers

Tax Year 2002

Publication 1345A

This documents supplements
Publication 1345 (Rev. 2001)

This revision supercedes
Publication 1345A (Rev. 12-2001)

Tax Year IRS *e-file* Calendar

For Tax Period January 1 – December 31, 2002

Transmitting of live 94X returns begins	January 6, 2003
Transmitting of live IRS *e-file* returns begins	January 10, 2003

Last date for…

Transmitting timely filed 940 returns	February 10, 2003
Transmitting timely filed 941 returns (4th quarter)	February 10, 2003
Transmitting timely filed returns	April 15, 2003
Transmitting timely filed Forms 4868	April 15, 2003
Retransmitting rejected timely filed returns	April 20, 2003
Retransmitting rejected timely filed Forms 4868	April 20, 2003
Transmitting test transmissions	April 30, 2003
Transmitting timely filed 941 returns (1st quarter)	May 10, 2003
Submitting new applications Forms 8633	May 31, 2003
Transmitting timely filed Forms 4868 or 2350 to meet overseas exception	June 16, 2003
Retransmitting rejected timely filed Forms 4868 or 2350 to meet overseas exception	June 21, 2003
Transmitting timely filed 941 returns (2nd quarter)	August 10, 2003
Transmitting returns on extension from Forms 4868	August 15, 2003
Transmitting timely filed Forms 2688	August 15, 2003
Retransmitting rejected returns on extension from Forms 4868	August 15, 2003
Retransmitting rejected timely filed Forms 2688	August 20, 2003
Transmitting late or returns on extension from Forms 2688	August 20, 2003
Retransmitting rejected late or returns on extension from Forms 2688	October 20, 2003
Transmitting timely filed 941 returns (3rd quarter returns)	November 10, 2003

Table of Contents

Part I – Information Directories

The IRS *e-file* Telephone Directory Page 3
The IRS Web Site Page 5
The IRS *e-file* Submission Processing Center Relationships Page 6
The IRS *e-file* Address Book Page 7

Part II—Tax Year 2002 Filing Season Information

IRS e-file Program Updates Page 11
Accepted Forms and Schedules Page 17
Post of Duty Codes Page 19
Form 8453 Page 23
Form 8453-OL Page 24
Form 8878 Page 25
Form 8879 Page 27
Form 9325 Page 29

Part III—Error Reject Code Explanations

Error Reject Code Explanations for Individual Income Tax Returns Page 33

Error Reject Code Explanations for Electronically Transmitted Documents Page 93

Appendix

Form Field Exhibits Index Page A-1
Form Field Exhibits Page B-1

PART I

Information Directories

The IRS *e-file* Telephone Directory

Topic	Services Offered	Number
APPLICATION	Answers to questions about the status of Forms 8633 and applying to participate in the IRS *e-file* Program	1-800-691-1894
CREDIT CARD PAYMENTS	Taxpayers may pay balances due between January 10, 2003 and December 15, 2003	1-800-2PAYTAX *www.officialpayments.com* 1-888-PAY-1040 *www.PAY1040.com*
ELECTRONIC FUNDS WITHDRAWAL (DIRECT DEBIT) PAYMENTS	Taxpayers may check the status or cancel warehoused (deferred) payments	1-888-353-4537
ELECTRONIC FILING BULLETIN BOARD	Requires modem; IRS *e-file* operations and administrative information, updated periodically; downloadable files	859-292-0137
FINGERPRINT CARDS	Call to obtain for principals of your firm and responsible officials on new or revised applications	1-800-691-1894
FORMS BY FAX	Need 5 digit fax order number from tax package or catalog	703-368-9694
FRAUD	Report suspicious activity in the IRS *e-file* Program, refer to HQ-ORF@ci.irs.gov for more information.	1-800-829-0433
PUBLICATIONS	Order IRS publications and forms by phone	1-800-829-3676
SOCIAL SECURITY ADMINISTRATION	For assistance if returns reject due to problems with SSNs, name controls or dates of birth	1-800-772-1213
SUITABILITY	Questions regarding the suitability check process	1-800-691-1894
TAX FORMS	Order IRS forms and publications by phone	1-800-829-3676
TAX HELP	IRS tax assistance	1-800-829-1040
TELETAX (refund info)	Automated refund information – wait at least 3 weeks after acknowledgment before calling	1-800-829-4477
TELETAX (tax help)	Automated tax help– see topic numbers in tax package	1-800-829-4477

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

ANDOVER Submission Processing Center (not toll free)	978-474-1579
AUSTIN Submission Processing Center (not toll free)	512-460-8900
CINCINNATI Submission Processing Center (not toll free)	859-669-5621
MEMPHIS Submission Processing Center (not toll free)	901-546-2690
OGDEN Submission Processing Center (not toll free)	801-620-7444

TRANSMISSION problems and **ASSURANCE TESTING** questions for **FORMS 940 and 941**

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

The IRS Web Site

www.irs.gov

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

ELECTRONIC FILING	(IRS *e-file* and electronic payment information for individuals and businesses)
IRS *e-file* FOR TAX PROFESSIONALS; IRS *e-file* FOR SOFTWARE DEVELOPERS AND TRANSMITTERS	(useful, current information intended for those looking to, or currently, participating in the IRS *e-file* Program)
NEWS AND ALERTS FOR *e-file* PROVIDERS	(timely, current IRS *e-file* Program updates, seminars, and other important information)
NEWS AND ALERTS FOR SOFTWARE DEVELOPERS AND TRANSMITTERS	(timely, current IRS *e-file* Program updates and other important information specifically for Software Developers and Transmitters)
IRS *e-file* PARTNERS	(discover how the IRS is partnering with the private sector to expand the IRS *e-file* Program)
RESOURCES FOR INDIVIDUAL TAXPAYERS: FIND MY CLOSEST *e-file* PROVIDER	(provides taxpayers with locations of the nearest Authorized IRS *e-file* Providers)
RESOURCES FOR TAX PROFESSIONALS: YOUR LOCAL *e-file* CONTACT	(IRS personnel who can help you with information regarding the IRS *e-file* Program)
RESOURCES FOR TAX PROFESSIONALS: YOUR STATE *e-file* COORDINATOR	(contacts for Federal/State and direct state *e-file* programs)
TAX PROFESSIONALS PAGE	(useful, current information intended for tax professionals)
WHAT'S HOT	(the latest information from the IRS)
SUBSCRIBE TO LOCAL NEWS NET	(subscribe to receive local IRS information by e-mail)

IRS *e-file* SUBMISSION PROCESSING CENTER Relationships

SUBMISSION PROCESSING CENTER	Submit Form 8453 to the associated service center based on your business location listed below. **NOTE:** If your clients file **Federal/State** returns, submit Form 8453 to the associated submission processing center based on the states listed below.
ANDOVER	Connecticut, Delaware, District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia
AUSTIN	Alaska, Arizona, California, Colorado, Hawaii, Illinois, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, Wyoming
MEMPHIS	Alabama, Arkansas, Georgia, Louisiana, Mississippi, North Carolina, Tennessee
If your clients file their Forms 1040 with Forms 2555 or 2555-EZ or have a foreign address, submit Form 8453 to Andover	

The IRS *e-file* Address Book

APPLICATIONS (Form 8633) Send new applications, revised applications or revisions by letter (on your firm's official letterhead) to:	**Andover Submission Processing Center** EFU--Stop 983 P.O. Box 4099 Woburn, MA 01888-4099

FORMS 8453

Regular Mail	Overnight Mail
Andover Submission Processing Center Attn: Shipping and Receiving Receipt and Control Operations 310 Lowell Street, Stop 1452 Andover, MA 05544-1452	**Andover Submission Processing Center** Attn: Shipping and Receiving Receipt and Control Operations 310 Lowell Street, Stop 1452 Andover, MA 05544-1452
Austin Submission Processing Center Attn: Shipping and Receiving Receipt and Control Branch P.O. Box 1231 Austin, TX 78767-1231	**Austin Submission Processing Center** Attn: Shipping and Receiving Receipt and Control Branch 3651 South IH 35 Austin, TX 78741
Memphis Submission Processing Center Internal Revenue Service P.O. Box 1898 Memphis, TN 38101	**Memphis Submission Processing Center** Internal Revenue Service Attn: Stop 2711 5333 Getwell Road Memphis, TN 38118

PART II

Tax Year 2002 Filing Season Information

IRS *e-file* Program Updates for Tax Year 2002

ERO Record Keeping Requirements

Electronic Return Originators (ERO) may electronically image and store all paper records they are required to retain. This includes signed Forms 8453 and paper copies of Forms W-2, W-2G, and 1099-R as well as any supporting documents not included in the electronic record and Forms 8879 and 8878. The storage system must satisfy the requirements of Revenue Procedure 97-22, Retention of Books and Records. In brief, Revenue Procedure 97-22 requires the electronic storage system ensure an accurate and complete transfer of the hard copy or computerized records to electronic storage media. In addition, all records reproduced by the electronic storage system must exhibit a high degree of legibility and readability (including the taxpayer's signature) when displayed on a video display terminal and when reproduced in hard copy.

Electronic Signatures

Most *e-file*rs have the option to electronically sign their individual income tax returns using a Personal Identification Number (PIN). Successful transmission of a taxpayer's PIN replaces the requirement to submit one of the following signature forms:

- Form 8453, *U.S. Individual Income Tax Declaration for e-file Return*, if using a tax professional.
- Form 8453-OL, *U.S. Individual Income Tax Declaration for an IRS e-file On-Line Return*, if using a personal computer to file a return.

Self-Select PIN

The Self-Select PIN method allows taxpayers to electronically sign their *e-file* returns by entering a five-digit PIN. The five-digit PIN can be any five numbers except all zeroes. Receipt of the taxpayer's PIN eliminates the requirement for Form 8453 or Form 8453-OL. The Self-Select PIN method requires the entry of each taxpayer's Date of Birth and Prior Year original Adjusted Gross Income which are used to authenticate the taxpayer.

The following taxpayers are eligible to use the Self-Select PIN:

- Taxpayers who filed Form 1040, 1040A, or 1040EZ or TeleFile for Tax Year 2001.
- Taxpayers who filed Form 1040-PR for TY 2001, who are eligible to file Form 1040 for Tax Year 2002.
- Taxpayers who did not file for Tax Year 2001, but have filed previously.

- Taxpayers who are 16 or older on or before December 31, 2002, who have never filed a tax return.
- Taxpayers under age 16, filing as Primary Taxpayers, who have filed previously.
- Taxpayers under age 16, filing as Secondary Taxpayers (spouse), who filed in the immediate prior year.
- Military personnel residing overseas with APO/FPO addresses.
- Taxpayers residing in the American Possessions of the Virgin Islands, Puerto Rico, America Samoa, Guam and Northern Marianas, or with foreign country addresses.
- Taxpayers filing Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*; Form 2688. *Application for Additional Extension of Time to File U.S. Individual Income Tax Return*; or Form 2350, *Application for Extension of Time to File U.S. Income Tax Return*.
- Those who are filing on behalf of deceased taxpayers.

The following taxpayers are NOT eligible to use the Self-Select PIN:

- Primary Taxpayers under age 16 that have never filed.
- Secondary Taxpayers under age 16 that did not file in the immediate prior year.
- Taxpayers who filed Forms 1040-NR or 1040-SS for Tax Year 2001
- Taxpayers required to file the following Forms:
  - Form 3115, *Application for Change in Accounting Method*
  - Form 5713, *International Boycott Report*
  - Form 8283, *Non-Cash Charitable Contributions* (if using Part B)
  - Form 8332, *Release of Claim to Exemption for Children of Divorced or Separated Parents*
  - Form 8609, *Low-Income Housing Credit Allocation Certification*

Practitioner PIN

The Practitioner PIN method offers another signature option for ERO's use in preparing and transmitting Forms 1040/A/EZ to IRS. This method also allows taxpayers to sign their return using a five-digit PIN they select; however, it does not require entry of the taxpayer authentication information (i.e. Date of Birth and Prior Year original Adjusted Gross Income). Receipt of the taxpayer's PIN by IRS eliminates the need for individuals to sign a Form 8453. The ERO must complete Form 8879, IRS *e-file* Signature Authorization, **including Part III**, for each return that is prepared using this method.

This program was previously limited to Electronic Return Originators (ERO) who had an agreement to participate in the program; however, beginning in PY 2003 the Practitioner PIN is open to all EROs (no agreement is required).

First time filers and taxpayers under age 16 are eligible to use the Practitioner PIN.

IRS *e-file* Signature Authorization

The IRS *e-file* signature authorization forms listed below have been revised for tax year 2002.

- Form 8879, *IRS e-file Signature Authorization,* (for use with Form 1040, 1040A, and 1040EZ returns) and
- Form 8878, *IRS e-file Signature Authorization for Application for Extension of Time to File* (for use with applications for an extension of time to file)

Form 8879 must be completed by the taxpayer and the ERO when:

- The taxpayer wants to authorize the ERO to enter the taxpayer's Personal Identification Number (PIN) as the taxpayer's signature on the electronic income tax return and, if applicable, the Electronic Funds Withdrawal, or
- The ERO is filing the return using the Practitioner PIN method, even if the taxpayer(s) signs the return with his or her own PIN. (Part III of Form 8879 must be completed.)

Form 8878 must be completed by the taxpayer and the ERO when the taxpayer wants to authorize the ERO to enter the taxpayer's PIN as the taxpayer's signature on an application for an extension of time to file and, if applicable, the Electronic Funds Withdrawal.

Important reminders for EROs

- Check the Acknowledgment File to ensure taxpayer PINs were accepted
- Do not submit Forms 8879 or 8878 to IRS unless requested to do so.

QuickAlerts

The QuickAlerts messaging system has been expanded to include all Authorized IRS *e-file* Providers, including Electronic Return Originators, who subscribe. The free web-based service uses "push technology" to quickly issue information to subscribers via their choice of email, fax, telephone or cell-phone anytime, AM or PM Monday through Sunday. New subscribers may sign up at www.Envoyprofiles.com/Quickalerts or at the IRS website at www.irs.gov.

Foreign Employer Compensation (FEC) Record

To ensure accurate returns and valid claims for refunds, the Internal Revenue Service continues to require that EROs receive Forms W-2 from taxpayers prior to the origination of the submission of the electronic return. However, many taxpayers working overseas or domestically for a foreign company do not receive Forms W-2 because their foreign employers do not issue them. To extend the capability to file electronically to these taxpayers whose compensation is paid by a foreign entity, an electronic Foreign Employer Compensation Record will be accepted in lieu of Form W-2 information. The literal "FEC" will be indicated to enable wage amount(s) received from foreign employers to be included in the compensation total reported on Line 7, Form 1040 or 1040A, or Line 1, Form 1040EZ. Supporting information regarding the identity of the employee of the foreign employer, the location at which the employee resided, the name and address of the foreign employer, and the amount of compensation received must be provided on the Foreign Employer Compensation (FEC) Record. Returns both reporting Foreign Employer Compensation and claiming Earned Income Credit will not be accepted electronically

STCGL/LTCGL Records

"STCGL" is the Short Term Capital Gains or Losses Record and "LTCGL" is the Long Term Capital Gains or Losses Record. Each record is considered a separate transaction. These transaction records are used when there is a need to transmit five or more transactions with an electronically filed return. (Use the Schedule D to report four or less for short term and long term transactions.) Each Schedule D and/or F8865 occurrence may have up to 5000 transaction records (i.e., 5000 short term and 5000 long term). See Publication 1346, for more details.

Decedent Returns

IRS *e-file* is now accepting decedent returns (i.e., Forms 1040/1040A/1040EZ). A Personal Representative can also *e-file* Form 1310, *Statement of Person Claiming Refund Due a Deceased Taxpayer*, with a decedent's return. The death certificate is **NOT** required as an attachment, but must be kept for tax records. A zero/ even balance or a balance due decedent return is also accepted. Taxpayers can use either the Practitioner PIN or the Self-Select PIN electronic signature, with the decedent's return, as well as use Form 8453.

Business Tax Returns

Beginning January 6, 2003, business tax professionals who file Employment Tax Returns (940 and 941 family returns) will be able to file these forms electronically as an ERO. These business EROs are subject to the rules and responsibilities as outlined by Publication 1345*, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns* and Revenue Procedure 2000-31. Specific information on the electronic filing of Employment Tax Returns is provided in Publication 3823, *Users' Guide for Filing Form 94x XML*. This Publication is available electronically at www.irs.gov.

The Employment Tax *e-file* System for the filing of 940 and 941 family returns will offer its users the ability to:

- Electronically file and pay tax obligations at the same time
- Mix form types within a transmission
- Receive acknowledgements faster by eliminating "drains"
- Receive easily understood error condition codes which will point to location of error and simply state the error
- Allow paid tax preparers, EROs, payroll service providers, and other tax professional to file returns electronically
- Allow business taxpayers to file their own return using their computer, modem and commercial off-the-shelf or web-based tax preparation software that supports *e-file* for 94x returns
- Sign returns using a Personal Identification Number (PIN) as the taxpayer's signature – eliminating the need for paper
- Develop software using Extensible Markup Language (XML) the established standard language for all new *e-file* forms (Forms 1120 and 990 in XML to be offered soon)

For more information on the new Employment Tax Employment System, visit www.irs.gov.

Federal/State Electronic Filing

There are two changes to Federal/State electronic filing in 2003. IRS *e-file* will be accepting Federal/State *e-file* returns with Foreign Addresses, including the U.S. possessions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands. Additionally, taxpayers have the choice of filing a State Return without the regular Form 1040 under the following instances:

- Previously rejected state *e-file* return
- State return input separately from Federal return

- Part-year resident state return
- Multiple state returns for one taxpayer
- Non-resident state returns
- Married filing separately with state, but filing jointly with Federal

State-Only return data will contain a Form 1040, page one record, state return packet, and a Summary record. The State Abbreviation of the Form 1040 (Sequence #0087) must contain the value "SO", indicating that: (1) State-Only return data is attached, (2) State-Only processing will be performed, and (3) Form 1040, page two and foreign 1040 processing will be bypassed.

IRS *e-file* Application

A new electronic *e-file* Application is coming in early fall 2003! Currently, tax professionals who wish to file individual income tax returns electronically complete Form 8633. Tax professionals who wish to file business returns complete Form 9041. This new *e-file* Application will combine the current individual and business applications to allow tax professionals to apply to file both individual income tax returns and business returns electronically. The paper Form 8633 will continue to be used for those participants who elect not to complete the new electronic *e-file* Application.

Accepted Forms and Schedules Information

The following chart identifies the forms and schedules accepted in the TY 2002 IRS *e-file* Program and the maximum number of each that may be submitted with each return or as an electronically transmitted document.

Form or Schedule	Maximum Number		Form or Schedule	Maximum Number
Form 1040	1		Form 2555	1 per taxpayer*
Schedule A&B	1		Form 2555EZ	1 per taxpayer*
Schedule C	8		Form 3468	1
Schedule C-EZ	1 per taxpayer*		Form 3800	1
Schedule D	1		Form 3903	2
Schedule E	15**		Form 4136	1
Schedule EIC	1		Form 4137	1 per taxpayer*
Schedule F	2		Form 4255	1
Schedule H	1 per taxpayer*		Form 4562	30
Schedule J	1		Form 4563	2
Schedule R	1		Form 4684	1
Schedule SE	1 per taxpayer*		Form 4797	1
Form 1040A	1		Form 4835	4
Schedule 1	1		Form 4952	1
Schedule 2	1		Form 4970	1
Schedule 3	1		Form 4972	1 per taxpayer*
Form 1040EZ	1		Form 5074	1
Form 1099-G	10		Form 5329	1 per taxpayer*
Form 1099-R	10		Form 5471	1
Form W-2	50		Schedule J	1
Form W-2G	30		Schedule M	5
Form W-2GU	10		Schedule N	1
Form 970	2		Schedule O	5
Form 982	2		Form 5713	1
Form 1116	20		Schedule A	5
Form 1310	2		Schedule B	5
Form 2106	1 per taxpayer*		Schedule C	1
Form 2106-EZ	1 per taxpayer*		Form 5884	1
Form 2120	4		Form 6198	10
Form 2210	1		Form 6251	1
Form 2210F	1		Form 6252	3
Form 2439	4		Form 6478	1
Form 2441	1		Form 6765	1

Accepted Forms and Schedules Information (Cont.)

Form or Schedule	Maximum Number		Form or Schedule	Maximum Number
Form 6781	1		Form 8835	1
Form 8082	4		Form 8839	1
Form 8271	2		Form 8844	1
Form 8275	1		Form 8845	1
Form 8275-R	1		Form 8846	1
Form 8283	2		Form 8847	1
Form 8379	1		Form 8853	1
Form 8396	1		Form 8859	1
Form 8582	1		Form 8861	1
Form 8582-CR	1		Form 8862	1
Form 8586	1		Form 8863	1
Form 8594	1		Form 8865	5
Form 8606	1 per taxpayer*		Schedule K-1	5
Form 8609	10		Schedule O	5
Schedule A	10		Schedule P	5
Form 8611	5		Form 8866	5
Form 8615	1		Form 8880	2
Form 8621	5		Form 8885	2
Form 8689	1			
Form 8697	4		Authentication Record	1
Form 8801	1			
Form 8812	1		Form Payment	2
Form 8814	10		Form 9465	1
Form 8815	1		ST 0001	1
Form 8820	1		ST 0002	9
Form 8824	5			
Form 8826	1			
Form 8828	1		Form 56	1
Form 8829	8***		Form 2350	1
Form 8830	1		Form 2688	1
Form 8834	5		Form 4868	1

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

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

*** One Form 8829 for each Schedule C

Post of Duty Codes for Forms 2555/2555EZ and Foreign Compensation Record (FEC Record)

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

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

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

Post of Duty Codes for Forms 2555/2555EZ and Foreign Compensation Record (FEC Record)

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

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

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

Post of Duty Codes for Forms 2555/2555EZ and Foreign Compensation Record (FEC Record)

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

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

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

Post of Duty Codes for Forms 2555/2555EZ and Foreign Compensation Record (FEC Record)

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

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

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

Declaration Control Number (DCN)

00 – ☐☐☐☐☐☐ – ☐☐☐☐☐ – 3

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

Form **8453**

Department of the Treasury
Internal Revenue Service

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

For the year January 1–December 31, 2002

▶ **See instructions on back.**

OMB No. 1545-0936

2002

Draft as of 7/31/2002

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

LABEL HERE

Your first name and initial	Last name	**Your social security number**
If a joint return, spouse's first name and initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ **Important!** ▲ You **must** enter your SSN(s) above.
City, town or post office, state, and ZIP code		Daytime phone number ( )

Part I Tax Return Information (Whole dollars only)

1	Adjusted gross income (Form 1040, line 35; Form 1040A, line 21; Form 1040EZ, line 4)	1	
2	Total tax (Form 1040, line 61; Form 1040A, line 38; Form 1040EZ, line 10)	2	
3	Federal income tax withheld (Form 1040, line 62; Form 1040A, line 39; Form 1040EZ, line 7)	3	
4	Refund (Form 1040, line 71a; Form 1040A, line 45a; Form 1040EZ, line 11a)	4	
5	Amount you owe (Form 1040, line 73; Form 1040A, line 47; Form 1040EZ, line 12)	5	

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

6a ☐ I consent that my refund be directly deposited as designated in the electronic portion of my 2002 Federal income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

b ☐ I do not want direct deposit of my refund **or** I am not receiving a refund.

c ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax. I further understand that this authorization may apply to subsequent Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate subsequent payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If I have filed a balance due return, I understand that if the IRS does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint Federal and state tax return and there is an error on my state return, I understand my Federal return will be rejected.

Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2002 Federal income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to my ERO sending my return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO and/or transmitter an acknowledgment of receipt of transmission and an indication of whether or not my return is accepted, any indication of a refund offset, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the IRS to disclose to my ERO and/or transmitter the reason(s) for the delay, or when the refund was sent.

Sign Here ▶ Your signature | Date ▶ Spouse's signature. If a joint return, **both** must sign. | Date

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

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8453 are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 1345,** Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only

ERO's signature ▶	Date	Check if also paid preparer ☐	Check if self-employed ☐	ERO's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶				EIN Phone no. ( )

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only

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

For Paperwork Reduction Act Notice, see back of form.

Declaration Control Number (DCN)

00 – ☐☐☐☐☐☐ – ☐☐☐☐☐☐ – 3

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

Form **8453-OL**

Department of the Treasury
Internal Revenue Service

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

For the year January 1–December 31, 2002

▶ **See instructions on back.**

OMB No. 1545-1397

2002

Draft as of 8/12/2002

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

LABEL HERE

Your first name and initial	Last name	**Your social security number**
If a joint return, spouse's first name and initial	Last name	**Spouse's social security number**
Home address (number and street). If a P.O. box, see instructions.	Apt. no.	▲ **Important!** You **must** enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code		Daytime phone number ( )

Part I Tax Return Information (Whole dollars only)

1	Adjusted gross income (Form 1040, line 35; Form 1040A, line 21; Form 1040EZ, line 4)	1	
2	Total tax (Form 1040, line 61; Form 1040A, line 38; Form 1040EZ, line 10)	2	
3	Federal income tax withheld (Form 1040, line 62; Form 1040A, line 39; Form 1040EZ, line 7)	3	
4	Refund (Form 1040, line 71a; Form 1040A, line 45a; Form 1040EZ, line 11a)	4	
5	Amount you owe (Form 1040, line 73; Form 1040A, line 47; Form 1040EZ, line 12). See instructions	5	

Part II Declaration of Taxpayer

6a ☐ I consent that my refund be directly deposited as designated in the electronic portion of my 2002 Federal income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

b ☐ I do not want direct deposit of my refund **or** I am not receiving a refund.

c ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax. I further understand that this authorization may apply to subsequent Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate subsequent payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If I have filed a balance due return, I understand that if the IRS does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint Federal and state tax return and there is an error on my state return, I understand my Federal return will be rejected.

Under penalties of perjury, I declare that the information I have given my intermediate service provider and/or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2002 Federal income tax return. To the best of my knowledge and belief, my return is true, correct, and complete.

Sign Here ▶ Your signature | Date ▶ Spouse's signature. If a joint return, **both** must sign. | Date

Form **8878**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for Application for Extension of Time To File

▶ **Do not send to the IRS. This is not an application for an extension of time to file.**

▶ **Keep for your records. See instructions.**

OMB No. 1545-1755

2002

Declaration Control Number (DCN) ▶

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

Part I Information from Extension Form—Tax Year Ending December 31, 2002 (Whole Dollars Only)

Check the box and complete the lines next to the form you authorize your ERO to sign and file. *Check only one box.*

1 ☐ **Form 4868,** Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

a Your gift or GST tax payment from line 7 of Form 4868 . . . . . **1a** _____

b Your spouse's gift or GST tax payment from line 8 of Form 4868 . . . . . **1b** _____

c Amount you are paying from line 10 of Form 4868 . . . . . **1c** _____

2 ☐ **Form 2688,** Application for Additional Extension of Time To File U.S. Individual Income Tax Return

a I request an extension of time until this date as shown on line 1 of Form 2688 . . . . . **2a** _____

b Have you filed Form 4868 to request an automatic extension of time to file for this tax year (from box checked on line 3 of Form 2688)? . . . . . **2b Yes** ☐ **No** ☐

3 ☐ **Form 2350,** Application for Extension of Time To File U.S. Income Tax Return

a I request an extension of time until this date as shown on line 1 of Form 2350 . . . . . **3a** _____

b Your gift or GST tax payment from line 7a of Form 2350 . . . . . **3b** _____

c Your spouse's gift or GST tax payment from line 7b of Form 2350 . . . . . **3c** _____

Part II Declaration and Signature Authorization

Under penalties of perjury, I declare that I have examined a copy of my electronic application for extension of time to file for the tax year ending December 31, 2002, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information listed above is the information shown on the copy of my electronic application for extension of time to file. I acknowledge that I have read the Consent to Disclosure and, if applicable, Electronic Funds Withdrawal Consent included on the copy of my electronic application for extension of time to file and I agree to the provisions contained therein. I have selected the personal identification number (PIN) below as my signature for my electronic application for extension of time to file and, if applicable, my Electronic Funds Withdrawal Consent.

I authorize _____ to enter my PIN as my signature on my electronic application
ERO firm name
for extension of time to file for the tax year ending December 31, 2002.

Your PIN ☐☐☐☐☐ *(five numbers other than all zeros)*

Your signature ▶ _____ Date ▶ _____

I authorize _____ to enter my PIN as my signature on my electronic application
ERO firm name
for extension of time to file for the tax year ending December 31, 2002.

Spouse's PIN ☐☐☐☐☐ *(five numbers other than all zeros)*

Spouse's signature ▶ _____ Date ▶ _____

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Purpose of Form

CAUTION

Form 8878 is not an application for an extension of time to file. Taxpayers must file the appropriate extension form listed in Part I of this form.

Use Form 8878 for the taxpayer to authorize the electronic return originator (ERO) to enter the taxpayer's personal identification number (PIN) as the taxpayer's signature on:

- The electronic application for an extension of time to file and
- The Electronic Funds Withdrawal Consent, if applicable.

However, for Form 4868 filers, complete Form 8878 **only** if the taxpayer will:

- Make an electronic funds withdrawal **and**
- Authorize the ERO to enter the taxpayer's PIN.

ERO Responsibilities

An ERO must provide Form 8878 to a taxpayer who wishes to authorize the ERO to enter his or her PIN as the taxpayer's signature. At the top of the form, enter the name(s) and social security number(s) of the taxpayer(s). Complete Part I of Form 8878 by entering the required information from the taxpayer's extension form. After the taxpayer completes Part II, enter the 14-digit Declaration Control Number (DCN) from the taxpayer's extension form in accordance with the requirements in Part I of **Pub. 1346,** Electronic Return File Specifications for Individual Income Tax Returns.

An ERO must provide Form 8878 for the taxpayer's review. This can be done in person or by sending Form 8878 to the taxpayer using the U.S. mail, a private delivery service, e-mail, or an Internet web site.

Taxpayer Responsibilities

Taxpayers have the following responsibilities: **(a)** to verify the accuracy of the prepared application for an extension of time to file, **(b)** to enter their self-selected PIN (five numbers other than all zeros) on Form 8878, **(c)** to sign and date Form 8878, and **(d)** to return the completed Form 8878 to the ERO by hand delivery, U.S. mail, private delivery service, or fax.

Important Notes for EROs

- Retain the completed Form 8878 for 3 years from the return due date or IRS received date, whichever is later. **Do not** send Form 8878 to the IRS unless requested to do so.
- If the software allows, header, Part I, and ERO firm name may be generated. The taxpayer must enter his or her PIN, signature, and date.
- Provide the taxpayer with a copy of the signed Form 8878 upon request.
- Provide the taxpayer with a corrected copy of Form 8878 if changes are made to the extension form (for example, based on taxpayer review).
- If married filing jointly, it is acceptable for one spouse to authorize the ERO to enter his or her self-selected PIN, and for the other spouse to enter his or her own PIN directly on the input screen. It is not acceptable for a taxpayer to select or enter the PIN of an absent spouse.
- If the taxpayer is making a payment by electronic funds withdrawal (Form 4868 or Form 2350 only), the ERO must enter the taxpayer's date of birth and prior year adjusted gross income amount from the taxpayer's originally filed tax return. This information will be required on the input screen. **Do not** use an amount from an amended return or a math error correction.
- See **Pub. 1345A,** Filing Season Supplement for Electronic Return Originators.

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

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

The time needed to complete this form will vary depending on individual circumstances.

The estimated average time is:

Learning about the law or the form	3 min.
Preparing the form	12 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can e-mail us through the IRS Web Site (www.irs.gov/help) and click on **Help, Comments, and Feedback,** or write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, keep it for your records.

Form **8879**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization

▶ Do not send to the IRS. Keep for your records.
▶ See instructions.

OMB No. 1545-1758

2002

Declaration Control Number (DCN) ▶

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

Part I Tax Return Information—Tax Year Ending December 31, 2002 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 35; Form 1040A, line 21; Form 1040EZ, line 4)	1	
2	Total tax (Form 1040, line 61; Form 1040A, line 38; Form 1040EZ, line 10)	2	
3	Federal income tax withheld (Form 1040, line 62; Form 1040A, line 39; Form 1040EZ, line 7)	3	
4	Refund (Form 1040, line 71a; Form 1040A, line 45a; Form 1040EZ, line 11a)	4	
5	Amount you owe (Form 1040, line 73; Form 1040A, line 47; Form 1040EZ, line 12)	5	

Part II Declaration and Signature Authorization of Taxpayer

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2002, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I acknowledge that I have read the Consent to Disclosure and, if applicable, Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return and I agree to the provisions contained therein. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☐ I authorize _____ (**ERO firm name**) to enter my PIN ☐☐☐☐☐ (**do not enter all zeros**) as my signature on my tax year 2002 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2002 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

☐ I authorize _____ (**ERO firm name**) to enter my PIN ☐☐☐☐☐ (**do not enter all zeros**) as my signature on my tax year 2002 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2002 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication—Practitioner PIN Method

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. ☐☐☐☐☐☐☐☐☐☐☐ (**do not enter all zeros**)

I certify that the above numeric entry is my PIN, which is my signature on the tax year 2002 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method.

ERO's signature ▶ _____ Date ▶ _____

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Purpose of Form

Form 8879 must be completed by the taxpayer and the electronic return originator (ERO) and retained by the ERO if:

- The taxpayer wants to authorize the ERO to enter the taxpayer's personal identification number (PIN) as the taxpayer's signature on the electronic income tax return, and if applicable, the Electronic Funds Withdrawal or
- The ERO is filing the return using the Practitioner PIN method even if the taxpayer(s) signs the return with his or her own PIN. The ERO must complete Part III.

Do not complete Form 8879 if **both** of the following apply:

- The ERO does not use the Practitioner PIN method, and
- The taxpayer (both taxpayers if filing a joint return) signs the return by entering his or her own PIN.

ERO Responsibilities

An ERO must provide Form 8879 to a taxpayer who wishes to authorize the ERO to enter his or her PIN as the taxpayer's signature. At the top of the form, enter the name(s) and social security number(s) of the taxpayer(s). Complete Part I using the amounts (zeros may be entered, when appropriate) from the taxpayer's 2002 tax return. In Part II, if the taxpayer is authorizing the ERO to enter his or her PIN, enter the ERO firm name on the authorization line, not the name of the individual preparing the return. After the taxpayer completes Part II, enter the 14-digit Declaration Control Number (DCN) from the tax return in accordance with the requirements in Part I of **Pub. 1346,** Electronic Return File Specifications for Individual Income Tax Returns.

An ERO must provide Form 8879 for the taxpayer's review. This can be done in person or by sending Form 8879 to the taxpayer using the U.S. mail, a private delivery service, e-mail, or an Internet web site.

CAUTION *Form 8879 must be completed and signed before submission of the electronic return.*

Taxpayer Responsibilities

Taxpayers have the following responsibilities: **(a)** to verify the accuracy of the prepared income tax return, **(b)** to check the appropriate box in Part II to authorize the ERO to enter their PIN or to do it themselves, **(c)** to indicate or verify their self-select PIN when authorizing the ERO to enter it (the PIN must be *five* numbers other than all zeros), **(d)** to sign and date Form 8879, and **(e)** to return the completed Form 8879 to the ERO by hand delivery, U.S. mail, private delivery service, or fax.

Important Notes for EROs

- Retain the completed Form 8879 for 3 years from the return due date or IRS received date, whichever is later. **Do not send Form 8879 to the IRS unless requested to do so.**
- Confirm the identity of the taxpayer(s). For additional guidance, see **Pub. 1345,** Handbook for Authorized *e-file* Providers of Individual Income Tax Returns.
- Enter, for the Authentication Record of the taxpayer's electronically filed return, the taxpayer(s) date of birth and adjusted gross income from the taxpayer's prior year originally filed return if you are not using the Practitioner PIN method. Do not use an amount from an amended return or a math error correction.
- Complete Part III only if you are filing the return using the Practitioner PIN method. You are not required to enter the taxpayer's date of birth and prior year adjusted gross income for the Authentication Record of the electronically filed return.
- Enter the taxpayer's self-selected PIN(s) on the input screen only if the taxpayer has authorized you to do so. If married filing jointly, it is acceptable for one spouse to authorize you to enter his or her self-selected PIN, and for the other spouse to enter his or her own PIN directly on the input screen. It is not acceptable for a taxpayer to select or enter the PIN of an absent spouse.
- A PIN signature replaces **Form 8453,** U.S. Individual Income Tax Declaration for an IRS *e-file* Return. However, do not use a PIN signature if you must use Form 8453 to send attachments to the IRS.
- Provide the taxpayer with a copy of the signed Form 8879 upon request.
- Provide the taxpayer with a corrected copy of the Form 8879 if changes are made to the return (for example, based on taxpayer review).
- See **Pub. 1345A,** Filing Season Supplement for Electronic Return Originators, for more information.

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

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

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

Learning about the law or the form . . . . . 8 min.

Preparing the form . . . . . 15 min.

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

Form **9325**
(Rev. October 2002)

Department of the Treasury - **Internal Revenue Service**

Acknowledgement and General Information for Taxpayers Who File Returns Electronically

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

_____
(Taxpayer Address optional)

_____

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

Options:

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

	A	B
4. Signed return with a PIN (You entered self-select PIN or authorized the electronic filer to enter a PIN for you.) If column A **is** checked and B **is not** checked, you must complete Form 8453.	☐	☐
5. You owed additional tax and elected to pay using electronic funds withdrawal payment. However, if column A **is** checked and B **is not** checked, your balance due has not been paid. You must pay the balance due by April 15, 2003. You may pay by check, money order, or credit card.	☐	☐
6. You requested Form 2688, Application for Additional Extension of Time To File. If column A **is** checked and B **is not** checked, your extension was not accepted and approved electronically. Submit Form 2688 on paper.	☐	☐

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

If You Need to Make a Change to Your Return

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

If You Need to Ask About Your Refund

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

If You Owe Tax

If your e-filed return has a balance due, you must pay the amount you owe by April 15, 2003. You may use the payment voucher, Form 1040-V, you will receive in the mail or you can obtain a payment voucher from your electronic filer. If you paid by electronic funds withdrawal (direct debit) or by credit card while e-filing your return through a tax professional or software, no voucher is needed. To use your credit card to pay by phone or Internet through a service provider, you may call, toll free, 1-800-2PAY-TAX℠ (1-800-272-9829) or 1-888-PAY-1040℠ (1-888-729-1040), or on the Web, visit www.officialpayments.com or www.PAY1040.com. You may use an American Express®Card, Discover Card®, MasterCard® card or VISA® card. The service providers, based on the amount you are paying, will charge a convenience fee. The fees may vary between the providers. You will be told what the fee is during the transaction and you will be given the option to either continue or end the transaction. If the IRS doesn't receive your payment by April 15, 2003, they will send you a notice that asks for full payment of the tax due, **plus penalties and interes**t. If you can't pay the amount of tax you owe in full, please complete Form 9465, Installment Agreement Request, which can also be *e-filed*. You may also get a paper Form 9465 by calling 1-800-829-3676. Mail the paper form to the address in the form's instructions.

If You Need to Inquire About Your Electronic Funds Withdrawal Payment

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

Refund Anticipation Loans

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

Instructions to EROs

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

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

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

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

PART III

Error Reject Code Explanations

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

See Appendix for assistance in identifying SEQ numbers.

001
- Page 1 of Form 1040, Form 1040A, or Form 1040EZ must be present.
- The Summary Record must be present.

002
- Reserved

003
- Tax Return Record Identification Page 1 - Tax Period (SEQ 005) equal "2002112". For Form 1040/1040A, Tax Period (SEQ 005) of Tax Return Record Identification Page 2 must also equal "200212".

004
- Tax Form - Primary SSN (SEQ 010) must be within the valid ranges of SSN/ITIN's and cannot equal an ATIN. It must equal all numeric characters and cannot equal all blanks, zeroes, or nines.
- Primary SSN (SEQ 010) is a required field.
- Primary SSN (SEQ 010) of the Tax Form must equal Taxpayer Identification Number (SEQ 003) of Tax Return Record Identification Page 1.
- Taxpayer Identification Number (SEQ 003) of Tax Return Record Identification Page 1 must be significant.

005
- Statement Record - The maximum number of Statement References within a tax return is 30. (A Statement Reference is defined as "STMbnn"; the value of "nn" refers to the Statement Number.)

006
- Tax Form - Only the following characters are permitted in the Primary Name Control (SEQ 050) and Spouse's Name Control (SEQ 055): alpha, hyphen, and space. The Name Control cannot contain leading or embedded spaces. The left-most position must contain an alpha character.
- Primary Name Control (SEQ 050) is a required field.
- Spouse's Name Control (SEQ 055) is a required field when Filing Status (SEQ 130) equals "2" or "3". On Form 1040EZ, Spouse's Name Control (SEQ 055) is a required field when Secondary SSN (SEQ 030) is significant.
- Form 8615 - Parent Name Control (SEQ 045) must be significant and correctly formatted.
- Form 8615 - Parent Name Control (SEQ 045) must be significant and correctly formatted.

007
- Tax Form - Street Address (SEQ 080) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).
- Street Address (SEQ 080) is a required field. Exception: This check is not performed when Address Ind (SEQ 097) is equal to “3”, indicating a foreign address.

008
- Form 1040/1040A - Total Box 6a and 6b (SEQ 167) must equal the number of boxes checked for Exempt Self (SEQ 160) and Exempt Spouse (SEQ 163).
- Filing Status (SEQ 130) is a required field.

009
- State Record - The unformatted state record exceeds the maximum length.

010

- Significant money amount fields must be right-justified (and zero-filled when transmitting in fixed format). Money amount fields must contain whole dollars (no cents). When a field is defined as "N (positive only)", the field must be present and must contain an amount greater than or equal to zero.
- For numeric fields that can contain a literal value, entries must be left-justified and blank-filled when transmitting in fixed format. When transmitting in variable format, only significant characters are transmitted.
- When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified:

  Year fields with a length of four positions = YYYY
  Date fields with six positions = YYYYMM
  Date fields with eight positions = YYYYMMDD
- All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.
- Form Payment - Taxpayer's DayTime Phone Number (SEQ 090) is a required field.

011

- Form 1040/1040A - When Exempt Self (SEQ 160) equals "X", Total Exemptions (SEQ 360) must be greater than zero.

012

- Form 1040/1040A - If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is greater than Overpaid, then Amount Owed (SEQ 1290) must be significant. If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is not greater than Overpaid, then Amount Owed (SEQ 1290) cannot be significant.

013

- Reserved

014

- When there is an entry in a field defined as "NO ENTRY", the return will be rejected.

015

- Schedule A - The following literal values cannot be present in Other Expenses Type (SEQ 420, 432) or in Other Expense Type (SEQ 475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT".

016

- Tax Form - Zip Code (SEQ 095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code).

017

- Form 4137 - Tip Income Name (SEQ 010) and Tip Income SSN (SEQ 020) must be significant. Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."

018

- Form 5329 - Name of Person Subject to Penalty Tax (SEQ 010) and SSN of Person Subject to Penalty Tax (SEQ 020) must be significant.

019

- Tax Form - When Direct Deposit information is present, Routing Transit Number (SEQ 1272) (RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT).
- Depositor Account Number (SEQ 1278) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeroes.

- If Routing Transit Number (SEQ 1272) or Depositor Account Number (SEQ 1278) is significant, then Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276) must equal "X". Both cannot equal "X".

020
- Tax Form - Name Line 1 (SEQ 060) cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&), hyphen (-), and less-than sign (<). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space.
- Name Line 1 (SEQ 060) is a required field.
- If the primary and the spouse have two different last names, the second less-than sign (“<”) after the primary last name must be followed by an ampersand (“&”).

021
- Tax Form - Name Line 2 (SEQ 070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&), hyphen (-), slash (/), and percent (%).

022
- Tax Form - State Abbreviation (SEQ 087) must be significant and consistent with the standard state abbreviations issued by the Postal Service.
- State Abbreviation (SEQ 087) is a required field.
- Exception: This check is not performed when Address Ind (SEQ 097) is equal to “3”, indicating a foreign address.”

023
- Tax Form - City (SEQ 083) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.
- City (SEQ 083) is a required field.
- Exception: This check is not performed when Address Ind (SEQ 097) is equal to “3”, indicating a foreign address.”

024
- Tax Form - If Address Ind (SEQ 097) equals "1" (APO/FP Address), then City (SEQ 083) must equal "APO" or "FPO", and State Abbreviation (SEQ 087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 095). If State Abbreviation (SEQ 087) equals "AA", "AE", or "AP", then Address Ind (SEQ 097) must equal "1".

025
- Authentication Record - For an On-Line return (when PIN Type Code (SEQ 008) is blank), the following fields must be present: Jurat/Disclosure Code (SEQ 075) of Authentication Record and the Taxpayer Signature Date (SEQ 070) and Primary Date of Birth (SEQ 010) of the Authentication Record.

026
- Authentication Record - For an On-Line return (when PIN Type Code (SEQ 008) is blank), if Filing Status (SEQ 130) of the Tax Form equals "2", then the following fields must be present: Jurat/Disclosure Code (SEQ 075) of Authentication Record and the Taxpayer Signature Date (SEQ 070) and Spouse Date of Birth (SEQ 040) of the Authentication Record.

027
- Summary Record - Electronic Return Originator Name (SEQ 010) must be significant.
- Electronic EFIN of ER (SEQ 020) must be significant and equal to EFIN of Originator (SEQ 008b) of Tax Return Record Identification Page 1.

028
- Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 008b) must contain a valid District Office Code. Refer to Attachment 7 for District Office Codes.

029 ➢ Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 008b) must be for a valid electronic filer.

030 ➢ Taxpayer Identification Number (SEQ 003) of all data records in a tax return must contain the same Primary SSN.

➢ Schedule Occurrence Number (SEQ 005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001". Note: For multiple occurrences of a schedule or form, the Page Number (SEQ 002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a schedule or Form.

➢ All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:

-Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule D, Schedule F, Schedule H, Schedule 2, Form 2106, Form 2441, Form 4562, Form 5329, Form 6251, Form 6765, Form 8275, Form 8275-R, Form 8582-CR, Form 8594, Form 8606, Form 8621, Form 8697, Form 8801 and Form 8839.

-Page 2 and Page 3 are optional for Form 2210 and Form 8582, but neither Page 2 nor Page 3 can be present without Page 1.

-Form 4136 Page 2 may be present without Page 1, but if Page 1 is present, then Page 2 must also be present.

-Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713

-Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.

-State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.

➢ For Form 1040, Pages 1 and 2 must be present (exception: State Only returns), and the following cannot be present: Form 1040A Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ.

➢ For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ.

➢ For Form 1040EZ,Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2.

031 ➢ Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 007) must be numeric.

032 ➢ Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 008) must be numeric.

033 ➢ Fields within a record cannot be longer than specified.

➢ Name Line 1 (SEQ 060) of the Tax Form can have a maximum of 35 characters; any more than 35 will be dropped.

034 ➢ Record ID Group - For each record, significant data must be present following the Record ID Group.

035 ➢ Field Sequence Numbers within each record must be in ascending order and must be valid for that record.

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

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

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

039 ➢ Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 030) is significant) must be under age 65, Taxable Interest (SEQ 380) cannot exceed $400. Taxable Income (SEQ 820) must be less than $50000, and only the following can be present: Form W-2, W-2GU, Form 1099-G, Form 8379, Form 8862, Form 9465, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.

040 ➢ Form 1040 – If the State Abbreviation (SEQ 0087) is equal to “SO,” then the highest sequence number present cannot be greater than the Zip Code (SEQ 0095).

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

042 ➢ State Only Returns – Only the following must be present: Form 1040 Page 1, State Generic Record, at least one Unformatted Record and a Summary Record.

043 ➢ Form 1040/1040A - When Filing Status (SEQ 130) equals "4", at least one of the following fields must be significant:
- Qualifying Name for H of Household (SEQ 150) and SSN for Qual Name (SEQ 153);
- Number of Children Who Lived with You (SEQ 240);
- Number of Other Dependents Listed (SEQ 350).

➢ When Qualifying Name for H of Household (SEQ 150) is significant, SSN for Qual Name (SEQ 153) must be significant and within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030).

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

045
- Record ID Group - The format and content of the Record ID Group that begins each record must be exactly as defined in Part II Record Layouts and must not duplicate another Record ID Group.
- If the Schedule/Form Occurrence Number (SEQ 005) of Record ID is invalid, or is a duplicate, or exceeds the maximum number permitted for that record the return will be rejected. Refer to Attachment 10 for the maximum number of schedules/forms permitted in an electronically filed tax return.

046
- Schedule SE - SSN of Self-Employed (SEQ 020) on the first Schedule SE must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

047
- Schedule SE - SSN of Self-Employed (SEQ 020) on the second Schedule SE must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Self-Employed (SEQ 020) on the first Schedule SE. When both spouses are filing Schedule SE, the Schedule SE for the primary taxpayer must precede the Schedule SE for the secondary taxpayer.

048
- Form 2106/2106-EZ - SSN of Taxpayer with Employee Business Expense (SEQ 009) on the first Form 2106/Form 2106EZ must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

049
- Form 2106/2106-EZ - SSN of Taxpayer with Employee Business Expense (SEQ 009) on the second Form 2106/Form 2106EZ must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Taxpayer with Employee Business Expense (SEQ 009) on the first Form 2106/Form 2106EZ. When both spouses are filing Form 2106/Form 2106EZ, the Form 2106/Form 2106EZ for the primary taxpayer must precede the Form 2106/Form 2106EZ for the secondary taxpayer.

050
- Statement Record - The only valid entry in a Required Statement Record field (identified by an at-sign (@) in the Appendix) is a Statement Reference, i.e., "STMbnn".
- For Required Statement Records, Line 02 must be blank. Line 03 must be present and must contain significant data.
- For Required Statement Records, any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.

051
- Statement Record - For Optional Statement Records (identified by an asterisk (*)), any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.

052
- Statement Record - Optional Statement Records (identified by an asterisk (*)) are used only when the lines of data to be entered exceed spacing allowed on a schedule or form.
- For Optional Statement Records, Lines 01, 02, 03, and 04 must be present and must contain significant data.

053
- Statement Record - The number of Statement Records cannot exceed the number of Statement References within a tax return.

054
- Form 4137 - Tip Income SSN (SEQ 020) on the first Form 4137 must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

055
- Form 8606 - SSN of Taxpayer with IRAs (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.

056 ➢ Form 8606 - SSN of Taxpayer with IRAs (SEQ 010) on the second Form 8606 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040/1040A and must not be equal to SSN of Taxpayer with IRAs (SEQ 010) on the first Form 8606. When both spouses are filing Form 8606, the Form 8606 for the primary taxpayer must precede the Form 8606 for the secondary taxpayer.

057 ➢ Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 020) on the first Form 5329 must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

058 ➢ Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 020) on the second Form 5329 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Person Subject to Penalty Tax (SEQ 020) on the first Form 5329. When both spouses are filing Form 5329, the Form 5329 for the primary taxpayer must precede the Form 5329 for the secondary taxpayer.

059 ➢ Form 4137 - Tip Income SSN (SEQ 020) on the second Form 4137 must equal Secondary SSN (SEQ 030) of Form 1040 and must not be equal to Tip Income SSN (SEQ 020) on the first Form 4137. When both spouses are filing Form 4137, the Form 4137 for the primary taxpayer must precede the Form 4137 for the secondary taxpayer.

060 ➢ Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 007) must be in ascending numerical sequence within a transmission. However, the RSN's within the transmission do not have to be consecutive.

061 ➢ Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 008) must be in ascending numerical sequence within the transmission. However, the DCN's within the transmission do not have to be consecutive.

062 ➢ Tax Return Record Identification Page 1 - The first two digits of the Declaration Control Number (DCN) (Field 10) must be zeroes.

063 ➢ Tax Form - When Filing Status (SEQ 130) equals "2" or "3", both Primary SSN (SEQ 010) and Secondary SSN (SEQ 030) must be numeric. (The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 030) is significant.)

064 ➢ Tax Return Record Identification Page 1 - The Year Digit of Declaration Control Number (DCN) (SEQ 008) must be "3".

065 ➢ Form 1040/1040A - When Exempt Spouse Ind (SEQ 163) equals "X", Filing Status (SEQ 130) must equal "2".

066 ➢ Form 1040/1040A - If any field of the following "dependent group" is significant, then all fields in that group must be significant: Dependent First Name, Dependent Last Name, Dependent Name Control, Dependent's SSN, and Relationship.
➢ Dependent Name Control (SEQ 172, 182, 192, 202, 212) must be in the correct format.

067 ➢ Form 1040/1040A - Dependent First Name (SEQ 170, 180, 190, 200, 210) and Dependent Last Name (SEQ 171, 181, 191, 201, 211) must contain only alpha characters and spaces. A space cannot be in the first position of either Dependent First Name or Dependent Last Name.

068 ➢ Form 1040/1040A - When Dependent's SSN (SEQ 175, 185, 195, 205, 215) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) or another Dependent's SSN. It must equal all numeric characters and cannot equal all zeroes or all nines.

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

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

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

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

073 ➢ Form 1040/1040A - When Year Spouse Died (SEQ 155) is significant, it must equal "2000" or "2001" (i.e., one of the two years prior to the tax year of the return) and Filing Status (SEQ 130) must equal "5".
➢ When Filing Status (SEQ 130) equals "5", Number of Children Who Lived with You (SEQ 240) must be significant.

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

075 ➢ Tax Form - If Earned Income Credit (SEQ 1180) is significant, then at least one of the following must be present for the forms listed below.

Form 1040: Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Type of Other Income (SEQ 560) and Amount of Other Income (SEQ 570); Form W-2; Form W-2GU, Form 1099-R with Distribution Code (SEQ 190) equal to "3"; Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330, 1390) equal to "P"; Schedule F.

Form 1040A: Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Form W-2; Form W-2GU, Form 1099-R with Distribution Code (SEQ 190) equal to "3".

Form 1040EZ: Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Form W-2, Form W-2GU.

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

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

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

079 ➢ Form 1040 - Rent/Royalty/Part/Estates/Trusts Inc (SEQ 510) must equal Total Income or Loss (SEQ 1150) or Total Supplemental Income (Loss) (SEQ 2010) from Schedule E.

080 ➢ Form 1040 - Current Year Moving Expenses (SEQ 637) must equal Moving Exp Deduction (SEQ 180) from Form(s) 3903.

081 ➢ Form 1040 - If F4684 Literal (SEQ 460) is not significant, then Other Gain/Loss (SEQ 470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.

082 ➢ Form 1040 - If F4684 Literal (SEQ 460) is not significant, then Other Gain/Loss (SEQ 470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.

083 ➢ Form 1040/1040A - Credit for Child & Dependent Care (SEQ 925) must equal Credit for Child & Dependent Care (SEQ 330) from Form 2441/Schedule 2.

084 ➢ Form 1040/1040A - Credit for Elderly or Disabled (SEQ 930) must equal Credit (SEQ 250) from Schedule R/Schedule 3.

085 ➢ Schedule R/Schedule 3 - Taxable Disability (SEQ 150) must be significant when one of the following fields equals "X": Retire/Disabled (SEQ 020); Both Under 65, One Retired (SEQ 040); Both Under 65, Both Retired (SEQ 050); One Over 65, Other Retired (SEQ 060); Under 65, Did Not Live With Spouse (SEQ 090).

086 ➢ Form 1040 - If Exempt/Form 4361 Box (SEQ 025) of Schedule(s) SE and Exempt SE Tax Indicator (SEQ 1035) of Form 1040 are blank, then Self Employment Tax (SEQ 1040) of Form 1040 must equal Self-Employment Tax (SEQ 160) from Schedule(s) SE.

087 ➢ Form 1040 - Alternative Minimum Tax (SEQ 918) must equal Alternative Minimum Tax (SEQ 340) from Form 6251.

088 ➢ Form 1040/1040A - Overpaid (SEQ 1260) must equal the total of the following fields: Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), and ES Penalty Amt (SEQ 1300).

089 ➢ Form 1040 - When Total Alimony Paid (SEQ 697) is significant, Recip Soc Sec No. (SEQ 693) must be significant, and vice versa.

➢ When Recip Soc Sec No. (SEQ 693) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 010).

090 ➢ Form 2441/Schedule 2 - When Form 2441/Schedule 2 is present, at least one of the following fields must be significant: Credit for Child & Dependent Care (SEQ 330) of Form 2441/Schedule 2; Dependent Care Benefits Literal (SEQ 371) of Form 1040/1040A; Dependent Care Benefits (SEQ 210) of Form W-2.

➢ If the Credit for Child and Dependent Care (SEQ 330) of Form 2441/Schedule 2 is not significant, the Tax (SEQ 915/860) of Form 1040/1040A must be zero.

091-093 ➢ Reserved

094 ➢ Form 6252 - If Line 24 Minus Line 25 (SEQ 290) or Line 35 Minus Line 36 (SEQ 460) is significant, then Schedule D or Form 4797 must be present.

095 ➢ Form 2441/Schedule 2 - If Total Qualified Expenses or Limit (SEQ 230), or Credit for Child & Dependent Care (SEQ 330), or Net Allowable Amount (SEQ 460) is greater than zero, then Qualifying Person SSN - 1 (SEQ 214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 318), Prior Year Qualifying Person Name (SEQ 324), and Prior Year Qualifying Person SSN (SEQ 326) are present and there are no current year expenses.

➢ If Credit for Child & Dependent Care (SEQ 330) is significant, and Total Qualified Expenses or Limit (SEQ 230) or Net Allowable Amount (SEQ 460) is greater than zero, then Primary Earned Income (SEQ 260) (and Spouse's Earned Income (SEQ 270) when Filing Status (SEQ 130) of Form 1040/1040A equals "2") must be significant.

096 ➢ Reserved

097 ➢ Form 1040 - When Capital Distribution Box (SEQ 447) equals to “X”, Capital Gain/Loss (SEQ 450) must be significant, Schedule D must not be present.

➢ When Capital Distribution Box (SEQ 447) is not equal to “X” and Capital Gain/Loss (SEQ 450) is significant, Schedule D must be present.

098 ➢ Schedule C - Gross Receipts Less Returns Allowances (SEQ 220) must equal Gross Receipts/Sales (SEQ 200) minus Returns/Allowances (SEQ 210).

099 ➢ Form 1040 - Business Income/Loss (SEQ 440) must equal the total of Net Profit (Loss) (SEQ 710) from Schedule(s) C plus Net Profit (SEQ 710) from Schedule(s) C-EZ.

100 ➢ Schedule C - When Net Profit (Loss) (SEQ 710) is less than zero and Some Is Not At Risk (SEQ 730) equals "X", Form 6198 must be present.

101 ➢ Form 4952 - At least one of the following fields must be greater than zero: Investment Interest Expense (SEQ 010), Carryover Disallowed Interest Expense (SEQ 020), Investment Interest Expense Deduction (SEQ 060).

102 ➢ Schedule E - If Some is Not At Risk (SEQ 1180, 1238, 1298, 1358, 1418) equals "X" on any Schedule E, and the corresponding Part/S-Corp Nonpassive Sch K-1 Loss (SEQ 1192, 1253, 1313, 1373, 1433) is significant, then Form 6198 must be present.

103 ➢ Tax Form - If Withholding (SEQ 1160) is greater than $500, then at least one of the following must be present for the forms listed below.

Form 1040: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2 or Form W-2GU, Withholding (SEQ 160) on Form 1099-R; Withholding (SEQ 050) on Form W2-G.

Form 1040A: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2 or Form W-2GU, Withholding (SEQ 200) on Form 1099-G, Withholding (SEQ 160) on Form 1099-R.

Form 1040EZ: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2 or Form W-2GU; Withholding (SEQ 200) on Form 1099-G.

104 ➢ Reserved

105 ➢ Tax Form - When Direct Deposit information is present, the following fields must be significant: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276); Depositor Account Number (SEQ 1278); and RAL Indicator (SEQ 1465).

106 ➢ Schedule E - If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: SEQ 125, 155, 380, 1000, 1040, 1110, 1120, 1150, 1445, 1455, 1475, 1485, 1495, 1750, 1755, 1765, 1913, 1917, 1923, 1927, 1933, 1937, 1939, 1943, 1945, 1977, 1991, 2010, and 2020.

107 ➢ Schedule SE - If SST Wages/RRT Comp (SEQ 088) or Unreported Tips (SEQ 090) is significant, then Total Wages/Unreported Tips (SEQ 100) must be significant.

108 ➢ Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1138).
➢ Form 1040EZ - If Refund (SEQ 1270) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1256).

109 ➢ Form 1040/1040A - If Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.
➢ Form 1040EZ - If Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant.

110 ➢ Form 1040 – If both Schedule D and Schedule J are present, then “Tax” **(**SEQ 915) of Form 1040, must be equal to or be greater than “Subtract Line 21 from Line 17” (SEQ 220) of Schedule J.

111 ➢ Form 1040/1040A- When Must Itemize Indicator (SEQ 786) equals "X", Filing Status (SEQ 130) must equal "3".

112 ➢ Form 1040 - When Retirement Tax Plan Literal (SEQ 1095) is blank, Tax on Retirement Plans (SEQ 1100) must equal the total of the following fields from Form(s) 5329: Total Section 72 Tax on Early Distributions (SEQ 078), Tax on Ed IRA Distrib Not Used for Educ Expenses (SEQ 091), Excess Contributions Tax on Traditional IRA (SEQ 160), Excess Contributions Tax on Roth IRA (SEQ 480), Excess Contribution Tax on Ed IRA (SEQ 570), Excess Contributions Tax on MSA (SEQ 660), and Tax on Excess Accumulations (SEQ 720).
➢ When Retirement Tax Plan Literal (SEQ 1095) equals "NO", Form 5329 does not have to be present, but Tax on Retirement Plans (SEQ 1100) of Form 1040 must be significant and Distribution Code (SEQ 190) of Form 1099-R must equal "1".

113 ➢ Schedule A - When Non-Cash/Check Contribution (SEQ 360) is greater than $500, Form 8283 must be present.

114 ➢ Form 1040/1040A - If Taxable Amount of Social Security (SEQ 557) is significant, then Social Security Benefits (SEQ 553) must be significant.

115 ➢ Form 1040 - If Railroad Retire Indicator (SEQ 1070) is blank, then Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must equal F1040 Social Security Medicare Tax on Tips (SEQ 200) from Form(s) 4137.

116 ➢ Form 1040/1040A - If Total Payments (SEQ 1250) is not equal to Total Tax (SEQ 1138), then at least one of the following fields must be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), Amount Owed (SEQ 1290).

117 ➢ Schedule C - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 200), Gross Income (SEQ 270), Total Expenses (SEQ 700), Tentative Profit/Loss (SEQ 702), Net Profit (Loss) (SEQ 710).

118 ➢ Form 5329 - Name of Person Subject to Penalty Tax (SEQ 010) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.
➢ The following cannot be present: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.

119 ➢ Form 1040/1040A - If Filing Status (SEQ 130) equals "3", then State Abbreviation (SEQ 087) cannot equal any of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington), and WI (Wisconsin).
➢ Exception: If Filing Status equals "3" and Address Ind (SEQ 097) equals "2" (Stateside Military Address), then the State Abbreviation (SEQ 087) may equal one of the Community Property states listed above.

120 ➢ Form 1099-G – The following fields must be significant: Payer's Name Control (SEQ 0020), Payer's Name (SEQ 0030) and Payer's Federal Identification Number (SEQ 0090).

121 ➢ Form 1040/1040A - Pensions Annuities Received (SEQ 485) cannot equal Taxable Pensions Amount (SEQ 495).

122 ➢ Form W-2 - Employer Identification Number (SEQ 040) must be numeric, the first two digits of Employer Identification Number (SEQ 040) must equal a valid District Office Code, Employer Name Control (SEQ 045) must be significant, and W-2 Indicator (SEQ 510) must equal "N" or "S".
➢ **Note**: The value "N" (Non-Standard) indicates that the Form W-2 was altered, handwritten, or typed, or that a cumulative Earnings Statement or a substitute Form W-2 was used. The value "S" (Standard) identifies a Form W-2 that is a computer-produced print, an IRS form, or an IRS-approved facsimile.

123 ➢ Form W-2 - The following fields must be significant: Employer Name (SEQ 050), Employer Address (SEQ 060), Employee Name (SEQ 090), Employee Address (SEQ 100); Employee City (SEQ 110), Employee State (SEQ 113), Employee Zip Code (SEQ 115), and Wages (SEQ 120).
➢ **Exception**: The check for Wages (SEQ 120) is bypassed when Combat Pay has been excluded from Wages.
➢ **Exception**: When a period (.) is present in the Employee State (SEQ 0113) on Form W-2, the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.

124 ➢ Form W-2G - The following fields must be significant: Payer Name Control (SEQ 015), Payer Name (SEQ 020), and Payer Identification Number (SEQ 026).

125 ➢ Form 1099-R - The following fields must be significant: Payer Name Control (SEQ 015), Payer Name (SEQ 020), and Payer Identification Number (SEQ 050).

126

- Tax Form - If any Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1390, 1400, 1410) is significant, then either Preparer SSN/Preparer TIN (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.
- If Preparer SSN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeroes or all nines.
- If Preparer TIN (SEQ 1360) is significant, the first position must equal “P” and the last positions must be numeric characters and cannot equal all zeroes or all nines.
- If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeroes or all nines.
- When Paid Preparer information (SEQ 1340-1420) is significant, Non-Paid Preparer (SEQ 1338) cannot be significant, and vice versa. Refer to Attachment 6 for more information on Non-Paid and Paid Preparers.

127

- Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1138), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is equal to Overpaid (SEQ 1260), then Refund (SEQ 1270) cannot be significant.

128

- Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1138), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero.

129

- Form 1040/1040A - If Total Payments (SEQ 1250) equals Total Tax (SEQ 1138), then the following fields cannot be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), and Applied to ES Tax (SEQ 1280).

130

- Form 1040/1040A - If Total Itemized or Standard Deduction (SEQ 789) contains one of the following amounts: $4825, 5725, 5850, 7000, 8050, 8750, 9200, 9650, 10550, or 11450; and Modified Standard Deduction Ind (SEQ 787) of Form 1040 is blank; then at least one of following fields must equal "X": Self 65 or Over Box (SEQ 772), Self Blind Box (SEQ 774), Spouse 65 or Over Box (SEQ 776), Spouse Blind Box (SEQ 778).

  Exception for Form 1040: This check is not performed when one or more of the following forms are present: Schedule A, Form 4563.

131

- Form 1040/1040A - If Number of Children Not Living with You (SEQ 247) is significant, then at least one Relationship (SEQ 177, 187, 197, 207, 217) must equal "CHILD", "DAUGHTER", "GRANDCHILD", or "SON".

132

- Form 1040 - When Capital Distribution Box equals to “X”, Capital Gain/Loss (SEQ 450) must contain a positive amount.

133

- Schedule R/Schedule 3 - If Nontaxable SSB/RRB (SEQ 163) or Nontaxable Other (SEQ 167) is significant, then Pensions & Annuities (SEQ 170) must be significant.

134

- Form 1040 - If Exempt Self (SEQ 160) equals "X", and Must Itemize Indicator (SEQ 786) and Itemized Election Ind (SEQ 788) are blank, and Schedule A and Form 4563 are not present, then Total Itemized or Standard Deduction (SEQ 789) must equal a valid standard deduction.
- Form 1040A – If Exempt Self (SEQ 160) equals "X", and Must Itemize Indicator (SEQ 786) and Modified Standard Deduction Ind (SEQ 787) are blank; then Total Itemized or Standard Deduction (SEQ 789) must equal a valid standard deduction.

135 ➢ Form 1040 - When F4684 Literal (SEQ 460) equals "F4684", Form 4684 must be present.

136 ➢ Form 1040 - If Form 2210 or Form 2210F is present, then ES Penalty Amount (SEQ 1300) of Form 1040 must equal Underpayment Penalty/Short Method (SEQ 240) or Total Underpayment Penalty (SEQ 720) from Form 2210, or Underpayment Penalty/Farmers Fishermen (SEQ 180) from Form 2210F.
➢ Form 1040A - If Form 2210 is present, then ES Penalty Amount (SEQ 1300) of Form 1040A must equal Underpayment Penalty/Short Method (SEQ 240) or Total Underpayment Penalty (SEQ 720) from Form 2210.

137 ➢ Form 2441/Schedule 2 - When SSN/EIN 1 or 2 (SEQ 040, 090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 050, 100) must be significant.

138 ➢ Form 1040/1040A - Total Exemptions (SEQ 360) must equal the total of the following fields: Total Box 6a and 6b (SEQ 167); Number of Children Who Lived with You (SEQ 240); Number of Children Not Living with You (SEQ 247); and Number of Other Dependents Listed (SEQ 350).

139 ➢ Form W-2 - Employee SSN (SEQ 080) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of the Tax Form.

140 ➢ Form 1040 - Farm Income (SEQ 520) must equal Net Farm Profit or Loss (SEQ 680) from Schedule(s) F.

141 ➢ Schedule F - At least one of the following fields must be significant: Gross Income Amount (SEQ 280), Total Expenses (SEQ 650), Net Farm Profit or Loss (SEQ 680).

142 ➢ Schedule F - Accounting Method Cash Indicator (SEQ 050) or Accounting Method Accrual Indicator (SEQ 060) must equal "X". Both indicators cannot equal "X".

143 ➢ Schedule F - Materially Participate Yes Indicator (SEQ 100) and Materially Participate No Indicator (SEQ 110) cannot both equal "X" and cannot both equal blank.

144-145 ➢ Reserved

146 ➢ Tax Form - When Unemployment Compensation (SEQ 552) is significant, it must be numeric and greater than zero.

147 ➢ Form 2210 – One of the following fields must equal “X,” either Waiver Box (SEQ 0020), Annualized Installment Method Box (SEQ 0030), Actually Withheld Box (SEQ 0040) or Required Installment Box (SEQ 0054).

148 ➢ Form 2210 - When Waiver Box (SEQ 020) equals "X", either Waiver Explanation/Short Method (SEQ 237) or Waiver Explanation (SEQ 717) must equal "STMbnn".
➢ Form 2210F - When Waiver of Penalty Box (SEQ 013) equals "X", Waiver Explanation (SEQ 177) must equal "STMbnn".

149 ➢ Schedule C - When Other Clos Inv Method (SEQ 744) equals "X", Other Meth Explanation (SEQ 746) must equal "STMbnn".

150
- Form 1040 - When F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) are significant, Form 4255 must be present and Total Increase Tax (SEQ 530) of Form 4255 must be significant.
- When Form 4255 is present, F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) of Form 1040 must be significant.

151
- Summary Record - Number of Logical Records in Tax Return (SEQ 040) must equal the total logical record count computed by the IRS

152
- Summary Record - Number of Forms W-2 (SEQ 050) must equal the number of Forms W-2 computed by the IRS.

153
- Summary Record - Number of Forms W-2G (SEQ 060) must equal the number of Forms W-2G computed by the IRS.

154
- Summary Record - Number of Forms 1099-R (SEQ 070) must equal the number of Forms 1099-R computed by the IRS.

155
- Summary Record - Number of Schedule Records (SEQ 080) must equal the number of schedule records computed by the IRS.

156
- Summary Record - Number of Form Records (SEQ 090) must equal the number of form records computed by the IRS.

157
- Summary Record - Number of Statement Record Lines (SEQ 100) must equal the number of statement record lines computed by the IRS.

158
- Form 1040/1040A - If Credit for Elderly or Disabled (SEQ 930) is significant, and Self 65 or Over Box (SEQ 772) and Spouse 65 or Over Box (SEQ 776) are blank, then one of the following fields from Schedule R/Schedule 3 must be significant: Retire/Disabled (SEQ 020); Both Under 65, One Retired (SEQ 040); Both Under 65, Both Retired (SEQ 050); Under 65, Did Not Live with Spouse (SEQ 090).

159
- Form 1040EZ - If Dependent No-Ind (SEQ 785) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) must equal $7700 when Secondary SSN (SEQ 030) is not significant, and must equal $13850 when Secondary SSN (SEQ 030) is significant.
- If Dependent Yes-Ind (SEQ 784) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) cannot exceed $4700 when Secondary SSN (SEQ 030) is not significant, and cannot exceed $10850 when Secondary SSN (SEQ 030) is significant.

160
- Summary Record – Number of Forms 1099-F Records (SEQ 0065) must equal the number of Forms 1099-G computed by the IRS.

161
- Form 1040EZ - Dependent Yes-Ind (SEQ 784) and Dependent No-Ind (SEQ 785) cannot both equal "X" and cannot both equal blank.

162
- Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed $377 and Adjusted Gross Income (SEQ 750) must be less than $11060.
- When Dependent Yes-Ind (SEQ 784) equals "X", Earned Income Credit (SEQ 1180) cannot be significant.

163
- Schedule R/Schedule 3 - One of the following fields must be significant: SEQ 010, 020, 030, 040, 050, 060, 070, 080, 090.

164 ➢ Form 1040/1040A – If Credit for Qualified Retirement Savings (SEQ 937/953) is significant, then Form 8880 must be attached.

165 ➢ Form 8880 – If Credit Contributions (SEQ 0200) is significant, then it must equal Credit for Qualified Retirement Savings (SEQ 0937/0953) of Tax Form.

166 ➢ Form 8880 – Total Line 6a and 6b (SEQ 0130) must be greater than zero.

167 ➢ Form 9465 - Monthly Payment Date (SEQ 310) must be significant and must be within the 01 to 28 range.

168 ➢ Form 9465 - Monthly Payment (SEQ 300) must be equal to or greater than $25.

169 ➢ Schedule E - At least one of the following fields must be significant on the first occurrence of Schedule E: Total Rents Received (SEQ 125); Total Royalties Rec'd (SEQ 155); Rental & Royalty Deduction (SEQ 1000); Total Income (SEQ 1110); Total Losses (SEQ 1120); Part/S-Corp Name A (SEQ 1170); Tot Part/S-Corp Income (SEQ 1750); Tot Part/S-Corp Loss and Sec 179 Deduction (SEQ 1755); Tot Estate/Trust Inc (SEQ 1933); Tot Estate/Trust Loss (SEQ 1937); Total REMIC Income (SEQ 1977); Net Farm Rental Income/Loss (SEQ 1991); Farming/Fishing Share (SEQ 2020); Net Rental Real Estate Income/Loss (SEQ 2030).

170 ➢ Schedule A - Casualty/Theft Loss (SEQ 390) must equal Line 16 Minus Line 17 (SEQ 450) from Form 4684, when either field is significant.

171 ➢ Form 4797 - When Form 4684 is present, Gain/Loss for Entire Year (Form 4684 Sec B Gain) (SEQ 440) of Form 4797 must equal Loss Equal to or Smaller than Gain (SEQ 1120) from Form 4684.

172 ➢ Form 9465 - Amount Owed on Tax Return (SEQ 280) cannot be greater than $10000.

173 ➢ Reserved

174 ➢ Form 4684 - When Line 16 minus Line 17 (SEQ 450) is significant, Line 13 more than Line 14 (SEQ 430) must be significant.

175 ➢ Form 1040 - When Other Adjustment Amount (SEQ 730) or Total Other Adjustments (SEQ 735) is significant, Total Adjustments (SEQ 740) must be significant.

176 ➢ Reserved

177 ➢ Tax Form - If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed $2550 unless Form 4797 is attached: Taxable Interest (SEQ 380), Tax-Exempt Interest (SEQ 385), Total Ordinary Dividends (SEQ 394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 450) (when greater than zero) of Form 1040.

178 ➢ Form 1040 – When Other Form Block (SEQ 1006**)** equals “X”, one of the following forms must be present: Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, Form 8861.

179
- Form 1040 - When Nonconventional Source Fuel Credit Literal (SEQ 1017) is significant, Nonconventional Source Fuel Credit Amount (SEQ 1018) must be significant and vice versa.
- When Nonconventional Source Fuel Credit Amount (SEQ 1018) is significant, then Nonconventional Source Fuel Credit (SEQ 1025) must contain “STMbnn”.

180
- Form 4835 - When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 610) or Net Farm Rent (Loss) (SEQ 630).
- When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 630).
- **Note:** Net Farm Rent (Loss) (SEQ 630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.

181
- Form 4835 - If Some is Not at Risk (SEQ 620) equals "X" on one or both Form(s) 4835, then Form 6198 or Form 8582 must be present.

182
- Schedule F - When Net Farm Profit or Loss (SEQ 680) is less than zero and Some Is Not at Risk Indicator (SEQ 700) equals "X", Form 6198 must be present.

183
- Schedule C - If Car/Truck Expenses (SEQ 293) is significant, then Vehicle Service Date (SEQ 820) and Business Miles (SEQ 830) must be significant, or Form 4562 must be present.

184
- Schedule E - If Net Farm Rental Income/Loss (SEQ 1991) on the first occurrence of Schedule E is present, then Form 4835 must be present.
- When multiple Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 610) or Net Farm Rent (Loss) (SEQ 630).
- When two Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 630).
- **Note**: Net Farm Rent (Loss) (SEQ 630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.

185
- Reserved

186
- Form 8829 - Home Business Expense (SEQ 703) of Schedule C must equal Schedule C Allowable Expenses (SEQ 450) from Form 8829.

187
- Schedule C - Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

188
- Form 1040/1040A - When Filing Status (SEQ 130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.

189
- Form 1040 - If Total Adjustments (SEQ 740) is significant, then at least one of the following fields must be significant: SEQ 623, 626, 628, 630, 632, 637, 640, 645, 650, 680, 697, 730, 735.

190
- Reserved

191
- Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Foreign Tax Credit (SEQ 922), Credit for Child & Dependent Care (SEQ 925),

Credit for Elderly or Disabled (SEQ 930), Education Credits (SEQ 935), Credit for Qualified Retirement Savings (SEQ 937), Child Tax Credit (SEQ 940), Adoption Credit (SEQ 960), Other Credits (SEQ 1015), and Nonconventional Source Fuel Credit Amount (SEQ 1018).

- Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 925), Credit for Elderly or Disabled (SEQ 930), Child Tax Credit (SEQ 955), Education Credits (SEQ 950), Credit for Qualified Retirement Savings (SEQ 953),and Adoption Credit (SEQ 960).

192

- Tax Form - At least one of the following fields must be significant for the forms listed below.

  Form 1040/1040A: Total Income (SEQ 600), Adjusted Gross Income (SEQ 750), AGI Repeated (SEQ 770), Tax (SEQ 915/860), Total Credits (SEQ 1020), Total Tax (SEQ 1138), Total Payments (SEQ 1250).

  Form 1040EZ: Adjusted Gross Income (SEQ 750), Taxable Income (SEQ 820), Withholding (SEQ 1160), Total Tax (SEQ 1256), Refund (SEQ 1270), Amount Owed (SEQ 1290).

193

- Form 1040EZ - If Taxable Interest (SEQ 380) is not significant, then Adjusted Gross Income (SEQ 750) must equal the total of Wages, Salaries, Tips (SEQ 375) plus Unemployment Compensation (SEQ 552).

194

- Form 1040EZ - If Taxable Interest (SEQ 380) is not significant, then Adjusted Gross Income (SEQ 750) must equal the total of Wages, Salaries, Tips (SEQ 375) plus Unemployment Compensation (SEQ 552).

195

- Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.
- If Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 is significant, it must equal Deduction for 1/2 of Self Employment Tax (SEQ 165) from Schedule(s) SE. If Deduction for 1/2 of Self Employment Tax (SEQ 165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 must be significant.

196

- Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.
- Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.

197

- Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186**)**, F4868 Amount (SEQ 1190), and Excess SS Tax (SEQ 1200).

198

- Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186**)**, F4868 Amount (SEQ 1190), Excess SS Tax (SEQ 1184), and Other Payments (SEQ 1210).

- Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186**)**, F4868 Amount (SEQ 1190), and Excess SS Tax (SEQ 1200).

199 ➢ Form 1040/1040A – Educator Expenses (SEQ 0623) cannot be greater than $500 if filing status is “2” and $250 for all other filing statuses.

200 ➢ Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than $376, Schedule EIC must be present.

201 ➢ Schedule EIC - If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Qualifying Child Name Control (SEQ 007, 077); Qualifying Child First Name (SEQ 010, 080); Qualifying Child Last Name (SEQ 011, 081); Year of Birth (SEQ 020, 090); Qualifying SSN (SEQ 015, 085); Relationship (SEQ 060, 130); and Number of Months (SEQ 070, 140).
➢ Qualifying Child Name Control (SEQ 007, 077) must be in the correct format.

202 ➢ Schedule EIC - Year of Birth (SEQ 020, 090) cannot be greater than current tax year.

203 ➢ Schedule EIC - Relationship (SEQ 060, 130) must equal one of the following: "CHILD", "DAUGHTER", "FOSTERCHILD", "GRANDCHILD", or "SON".

204 ➢ Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but not older than age 64.
➢ Form 1040EZ - If Earned Income Credit (SEQ 1180) is significant, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but not older than age 64.

205 ➢ Schedule EIC - When Qualifying SSN (SEQ 015, 085) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeroes or all nines.

206 ➢ Schedule EIC - If Year of Birth (SEQ 020, 090) is greater than "1978" and less than "1984", then the corresponding Student "Yes" Box (SEQ 030, 100) or the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".

207 ➢ Schedule EIC - If Relationship (SEQ 060, 130) equals "CHILD", "DAUGHTER", "GRANDCHILD", or "SON" and Year of Birth (SEQ 020, 090) does not equal "2002", then Number of Months (SEQ 070, 140) must be equal to or greater than "07".
➢ If Relationship (SEQ 060, 130) does not equal one of the above literal values and Year of Birth (SEQ 020, 090) does not equal "2002", then Number of Months (SEQ 070, 140) must equal "12".

208 ➢ Schedule H - Cash Wages Over $1300 Paid Yearly - Yes (SEQ 040) and Cash Wages Over $1300 Paid Yearly - No (SEQ 045) cannot both equal "X" and cannot both equal blank.

209 ➢ Schedule H - Employer SSN (SEQ 020) on the first Schedule H must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

210 ➢ Schedule H - Employer SSN (SEQ 020) on the second Schedule H must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to Employer SSN (SEQ 020) on the first Schedule H. When both spouses are filing Schedule H, the Schedule H for the primary taxpayer must precede the Schedule H for the secondary taxpayer.

211 ➢ Schedule H - Employer Identification Number (SEQ 030) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

212 ➢ Schedule H - Name of State Where Unemployment Contributions Paid (SEQ 200) must equal a standard state abbreviation.

213 ➢ Schedule H - Employer SSN (SEQ 020) and Employer Identification Number (SEQ 030) must be significant, must equal all numeric characters and cannot equal all blanks or all zeroes.

214 ➢ Schedule H - When two Schedules H are present, Employer Identification Number (SEQ 030) of the second Schedule H cannot equal Employer Identification Number of the first Schedule H.

215
- ➢ Schedule H - Federal Income Tax Withheld - Yes (SEQ 050) and Federal Income Tax Withheld - No (SEQ 055) cannot both equal "X".
- ➢ Cash Wage Over $1000 Paid Qtrly - No (SEQ 060) and Cash Wage Over $1000 Paid Qtrly - Yes (SEQ 065) cannot both equal "X".
- ➢ Cash Wages Over $1000 Paid Qtrly - No (SEQ 150) and Cash Wages Over $1000 Paid Qtrly - Yes (SEQ 155) cannot both equal "X".

216 ➢ Schedule EIC - Qualifying SSN - 1 (SEQ 015) cannot equal Qualifying SSN - 2 (SEQ 085). Qualifying SSN - 1 and - 2 (SEQ 050, 120) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.

217 ➢ Schedule EIC - When Year of Birth (SEQ 020, 090) is less than "1979", the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".

218 ➢ Schedule EIC - When Year of Birth (SEQ 020, 090) equals "2002", the corresponding Number of Months (SEQ 070, 140) must equal "12".

219 ➢ Schedule H - Page 2 must be present when all of the following fields equal "X": Cash Wage Over $1300 Paid Yearly - No (SEQ 045), Federal Income Tax Withheld - No (SEQ 055), and Cash Wage Over $1000 Paid Qtrly - Yes (SEQ 065).

220 ➢ Schedule H - When all of the following fields equal "X", Schedule H cannot be filed: Cash Wage Over $1300 Paid Yearly - No (SEQ 045), Federal Income Tax Withheld - No (SEQ 055), and Cash Wage Over $1000 Paid Qtrly - No (SEQ 060).

221 ➢ Form 1040/1040A - Advanced EIC Payments (SEQ 1105) must equal the total of Advance EIC Payment (SEQ 200) from Form(s) W-2 and/or W-2GU.

222
- ➢ Schedule EIC - If Qualifying SSN - 1 (SEQ 015) is significant and Qualifying SSN - 2 (SEQ 085) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed $2506 and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than $29201.
- ➢ If Qualifying SSN - 1 (SEQ 015) and Qualifying SSN - 2 (SEQ 085) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed $4140 and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than $33178.

223 ➢ Schedule H - When Federal Income Tax Withheld - Yes (SEQ 050) equals "X", Federal Income Tax Withheld (SEQ 110) must be significant.

224 ➢ Schedule H - If Cash Wage Over $1300 Paid Yearly - No (SEQ 045) and Federal Income Tax Withheld - Yes (SEQ 050) equal "X", then Cash Wage Over $1000

Paid Qtrly - No (SEQ 060) and Cash Wage Over $1000 Paid Qtrly - Yes (SEQ 065) must be blank.

225 ➢ Schedule H - When Cash Wage Over $1300 Paid Yearly - Yes (SEQ 040) equals "X", Social Security Wages (SEQ 070) and Medicare Wages (SEQ 090) must each be equal to or greater than $1300.

226 ➢ Schedule H - When Cash Wage Over $1300 Paid Yearly - Yes (SEQ 040) equals "X", the following fields must be blank: Federal Income Tax Withheld - Yes (SEQ 050), Federal Income Tax Withheld - No (SEQ 055), Cash Wage Over $1000 Paid Qtrly - No (SEQ 060), and Cash Wage Over $1000 Paid Qtrly - Yes (SEQ 065).

227 ➢ Schedule H - When Page 2 is present, Cash Wages Over $1000 Paid Qtrly - No (SEQ 150) cannot equal "X".
➢ When Page 2 is not present, Cash Wages Over $1000 Paid Qtrly - Yes (SEQ 155) cannot equal "X".

228 ➢ Schedule H - Social Security Wages (SEQ 070) cannot be greater than Medicare Wages (SEQ 090).

229 ➢ Schedule H - When Page 2 is present, Total Taxes from Line 8 (SEQ 520) must equal Total Taxes Less Advance EIC Payments (SEQ 140) from Page 1.

230 ➢ Form 1116 – When only one Form 1116 is present, Smaller of Tax From Return or Foreign Tax Credit (SEQ 1185) must equal Gross Foreign Tax Credit (SEQ 1090) and the following fields must be blank: SEQs 1100, 1110, 1120, 1130, 1135, 1160, 1175, 1177 and 1180.

231 ➢ Form 1116 – If more than one Form 1116 is present, then only the first occurrence of Form 1116 can have significant data in Foreign Tax Credit (SEQ 1200). For subsequent occurrences of Form 1116, significant data can be present in Foreign Tax Credit (SEQ 1200) only when Alt. Min. Tax Literal (SEQ 010) of that occurrence is equal to “AMT”.

232 ➢ Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 020, 030, 040, 050, 060, 070, 080, 093, 096, 098.
➢ Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 020, 030, 040, 050, 060, 070, 080, 093, 096, 098.
➢ Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 020, 030, 040, 050, 060, 070, 080, 093, 096, 098.

233-234 ➢ Reserved

235 ➢ Schedule H - When Page 2 is present, Total Taxable Wages for FUTA (Section A) (SEQ 230) must be significant.

236 ➢ Form 1040 - Household Employment Taxes (SEQ 1107) must equal the total of the following fields from Schedule(s) H: Total Taxes Less Advance EIC Payments (SEQ 140) plus FUTA Tax (SEQ 240).

237-239 ➢ Reserved

240 ➢ Schedule C-EZ - Total Expenses (SEQ 700) cannot be greater than $2500 and Net Profit (SEQ 710) cannot be less than zero.

241 ➢ Schedule C-EZ - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 200), Total Expenses (SEQ 700), Net Profit (SEQ 710).

242 ➢ Schedule C-EZ - Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

243 ➢ Form 1040 - If Schedule A is not present and Must Itemize Indicator (SEQ 786) equals "X" **OR** Itemized Election Ind (SEQ 788) equals "IE", then Total Itemized or Standard Deduction (SEQ 789) must equal zero.
➢ Form 1040A - If Must Itemize Indicator (SEQ 786) equals "X", then Total Itemized or Standard Deduction (SEQ 789) must equal zero.

244 ➢ Reserved

245 ➢ Form 1040 - When Form 8396 Block (SEQ 985) equals "X", Form 8396 must be present.
➢ Form 1040 - When Form 3800 Block (SEQ 1000) equals "X", Form 3800 must be present.

246-249 ➢ Reserved

250 ➢ Form 8615 - Child Taxable Income (SEQ 100) must equal Taxable Income (SEQ 820) from Form 1040/1040A.

251 ➢ Form 8615 - Child Taxable Income (SEQ 100) must equal Taxable Income (SEQ 820) from Form 1040/1040A.

252 ➢ Form 1040/1040A - When Form 8615 is present, Tax (SEQ 915) of Form 1040 or Tax (SEQ 860) of Form 1040A must equal Form 8615 Tax (SEQ 290) from Form 8615.

253 ➢ Form 8615 - Parent Filing Status (SEQ 060) must equal "1", "2", "3", "4", or "5".

254 ➢ Reserved

255 ➢ Form 8615 - Gross Unearned Income (SEQ 070) must be greater than $1500.

256 ➢ Form 8615 - Child Name (SEQ 010) must equal Name Line 1 (SEQ 060) of Form 1040/1040A.

257 ➢ Form 8615 - Parent Name (SEQ 040) and Parent SSN (SEQ 050) must be significant.

258 ➢ Tax Form - When Workfare Payments Literal (SEQ 376) equals "WP", Workfare Payments Amount (SEQ 377) must be significant, and vice versa.

259 ➢ Tax Form - When Workfare Payments Literal (SEQ 376) equals "WP", Workfare Payments Amount (SEQ 377) must be significant, and vice versa.

260 ➢ Form 1040 - When Form 8814 is present, Form 8814 Block (SEQ 853) of Form 1040 must equal "X" and Form 8814 Amount (SEQ 857) of Form 1040 must be significant. When Form 8814 Block (SEQ 853) equals "X", Form 8814 must be present and Form 8814 Amount (SEQ 857) must be significant.

261
- Form 8814 - When one Form 8814 is present, Multiple F8814 Indicator (SEQ 030) cannot be significant. When more than one Form 8814 is present, Multiple F8814 Indicator (SEQ 030) of the first Form 8814 must be significant.
- Form 8814 Amount (SEQ 857) of Form 1040 must equal Form 8814 Tax (SEQ 220) from Form(s) 8814.

262
- Form 8814 - Child Taxable Unearned Income (SEQ 170) must be greater than $750 and less than $7500.

263
- Form 1040 - If Form 1040 Other Income (SEQ 200) of Form 8814 is significant, then Type of Other Income (SEQ 560) of Form 1040 must equal "FORM 8814" and Total Other Income (SEQ 590) of Form 1040 must be significant.

264
- Form 8814 - When Tax Exempt Literal (SEQ 040) is significant, Tax Exempt Amount (SEQ 050) must be significant.
- When Nominee Dist. Literal 1 (SEQ 060) is significant, Nominee Dist. Amount 1 (SEQ 070) must be significant.
- When Non-Taxable Literal (SEQ 080) is significant, Non-Taxable Amount (SEQ 090) must be significant.

265
- Form 8814 - When Nominee Dist. Literal 2 (SEQ 120) is significant, Nominee Dist. Amount 2 (SEQ 130) must be significant.

266
- Form 8814 - Child Name (SEQ 010) must be significant. Child SSN (SEQ 020) must be must be significant and within the valid ranges of SSN/ITIN/ATIN's.

267
- Form 8814 - Tax Amount Basis (SEQ 210) cannot be less than zero. When Tax Amount Basis (SEQ 210) is greater than zero and less than $750, Form 8814 Tax (SEQ 220) must be significant. When Tax Amount Basis (SEQ 210) is equal to or greater than $750, Form 8814 Tax (SEQ 220) must equal $75.

268-269
- Reserved

270
- Form 1040 - When Form 4972 Block (SEQ 880) equals "X", Form 4972 must be present.

271
- Form 4972 - None of the following fields can equal "X": Distribution of Qualified Plan No Box (SEQ 026), Rollover Yes Box (SEQ 030), Prior Yr Distribution Yes Box (SEQ 190), and Beneficiary Distribution Yes Box (SEQ 201).
- All of the following fields must equal "X": Distribution of Qualified Plan Yes Box (SEQ 024), Rollover No Box (SEQ 040), and Prior Yr Distribution No Box (SEQ 200).

272
- Form 4972 - Only one of the following fields can equal "X": Beneficiary of Qual Participant No Box (SEQ 044) or Qual Age - Five Yr Member No Box (SEQ 086).

273-274
- Reserved

275
- Form 4972 – At least one of the following fields must be significant: Capital Gain Election (SEQ 220), Ordinary Income (SEQ 240), 10 Yr. Method Average Tax (SEQ 690).

276
- Form 4972 - Recipient SSN (SEQ 020) from the second Form 4972 cannot equal Recipient SSN (SEQ 020) of the first Form 4972.

277 ➢ Form 1040 - When Other Tax Literal (SEQ 1110) equals "ADT", Form 4970 must be present, and vice versa.

278 ➢ Reserved

279 ➢ Form 4972 - For each of the following, one box must equal "X", but both cannot equal "X":
- Beneficiary of Qual Participant Yes Box (SEQ 042)/Beneficiary of Qual Participant No Box (SEQ 044);
- Qual Age - Five Yr Member Yes Box (SEQ 084)/Qual Age - Five Yr Member No Box (SEQ 086).

280 ➢ Schedule B/Schedule 1 - When Excludable Savings Bond Interest (SEQ 289) is significant, Form 8815 must be present.
➢ Excludable Savings Bond Interest (SEQ 289) of Schedule B/Schedule 1 must equal Excludable Savings Bond Interest (SEQ 290) from Form 8815.

281 ➢ Form 1040/1040A - When Filing Status (SEQ 130) equals "3", Form 8815 cannot be present.

282 ➢ Form 8815 - Taxable Expenses (SEQ 190) must be greater than zero.

283 ➢ Form 8815 - If Filing Status (SEQ 130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 240) of Form 8815 must be less than $116400. If Filing Status equals "1" or "4", then Modified AGI (SEQ 240) must be less than $72600.

284 ➢ Reserved

285 ➢ Form 1040 - If schedule D is present and n Schedule J is present, and Tax (SEQ 2236) of Schedule D is significant, then Tax (SEQ 915) of Form 1040 must equal or be greater than Tax (SEQ 2236) of Schedule D.

286 ➢ Schedule E - When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa.

287 ➢ Form 1040 - When F8828 Literal (SEQ 1123) equals "FMSR", Form 8828 must be present.
➢ When F8828 Amount (SEQ 1124) is significant, Recapture Tax Due (SEQ 280) of Form 8828 must be significant, and vice versa.

288 ➢ Form 8828 - Original Loan Closing Date (SEQ 100) cannot be before January 1, 1991 (01011991).

289 ➢ Form W-2 - When Advance EIC Payment (SEQ 200) is significant, taxpayer cannot file Form 1040EZ.

290 ➢ Form W-2 - Employer State (SEQ 073) and Employer Zip Code (SEQ 075) must be significant and valid. Employer Zip Code (SEQ 075) must be consistent with Employer State (SEQ 073).
➢ Form W-2G - Payer's State (SEQ 024) and Payer's Zip Code (SEQ 025) must be significant and valid. Payer's Zip Code (SEQ 025) must be consistent with Payer's State (SEQ 024).
➢ Form W-2GU – Employer State (SEQ 073) and Employer Zip Code (SEQ 075) must be significant and valid. Employer Zip Code (SEQ 075) must be consistent with Employer State (SEQ 073).

- Form 1099-G – Payer's State (SEQ 070) and Payer's Zip Code (SEQ 080) must be significant and valid. Payer's Zip Code (SEQ 080) must be consistent with Payer's State (SEQ 070).
- Form 1099-R - Payer's State (SEQ 042) and Payer's Zip Code (SEQ 044) must be significant and valid. Payer's Zip Code (SEQ 044) must be consistent with Payer's State (SEQ 042).
- **Exception**: This check is not performed when Employer State (SEQ 073) of Form W-2 and/or W-2GU, Payer's State (SEQ 024) of Form W-2G, Payer's State (SEQ 070) of Form 1099-G and/or Payer' State (SEQ 042) of Form 1099-R contain a period (.), indicating a foreign address. See Section 7.06 for foreign address format.

291
- Form W-2 - Employer City (SEQ 070) must contain at least three characters.

292-293
- Reserved

294
- Form 1099-G – The Tax Year Other Than Current Year (SEQ 0190) cannot equal the current processing year.

295
- Form W-2 – Neither Withholding (SEQ 130) nor Social Security Tax (SEQ 150) of the combined W-2(s) and/or W-2GU(s) can be greater than ½ (50%) of Wages (SEQ 120). **Exception**: This check is bypassed when Combat Pay has been excluded from Wages.
- Form W-2G - Withholding (SEQ 050) cannot be greater than ½ (50%) of Gross Winnings, etc. (SEQ 040).
- Form 1099-G – Withholding (SEQ 200) cannot be greater than ½ (50%) of the sum of unemployment compensation (SEQ 170), State or Local Income Tax Refunds, Credits or Offsets (SEQ 180), Taxable Grants (SEQ 220) and Agriculture Payments (SEQ 230).
- Form 1099-R - Withholding (SEQ 160) cannot be greater than ½ (50%) of Gross Distribution (SEQ 110).

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

297
- Reserved

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

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

300-302
- Reserved

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

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

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

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

352-354
- Reserved

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

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

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

358
- Reserved

359
- Form 8853 - One box of the following pairs must equal "X", both cannot equal "X", and both cannot equal space:
  - Payments or Death Benefits - Yes (SEQ 320)
  - Payments or Death Benefits - No (SEQ 330)

    AND
  - Insured Terminally Ill - Yes (SEQ 340)
  - Insured Terminally Ill - No (SEQ 350).

360
- Form 1040 - If Type of Other Income (SEQ 560) equals "MSA" and the corresponding Amount of Other Income (SEQ 570) is present, then Form 8853 must be present.
- If Taxable MSA Distributions (SEQ 250) of Form 8853 is significant, then Type of Other Income (SEQ 560) of Form 1040 must equal "MSA" and the corresponding Amount of Other Income (SEQ 570) of Form 1040 must be present.

361
- Form 1040 - If Other Tax Literal (SEQ 1110) equals "MSA" and the corresponding Other Tax Amount (SEQ 1112) is present, then Form 8853 must be present.
- If Total Taxable MSA Distributions (SEQ 270) of Form 8853 is significant, then Other Tax Literal (SEQ 1110) of Form 1040 must equal "MSA" and the corresponding Other Tax Amount (SEQ 1112) of Form 1040 must be present.

362
- Form 8853 - If Taxable MSA Distributions (SEQ 250) is significant, and Exceptions to 15% Tax Box (SEQ 260) is blank, then Total Taxable MSA Distributions (SEQ 270) must be significant.
- If Taxable MSA Distribtutions (SEQ 250) is significant, and Exceptions to 15% Tax Box (SEQ 260) is equal to “X”, then Total taxable MSA Distributions (SEQ 270) must be blank.

363
- Form 8853 - If Taxable MSA Distributions (SEQ 250) is significant, then either Exceptions to 15% Tax Box (SEQ 260) or Total Taxable MSA Distributions (SEQ 270) must be significant.

364
- Form 1040 - If Type of Other Income (SEQ 560) equals "LTC" and the corresponding Amount of Other Income (SEQ 570) is present, then Form 8853 must be present.
- If Taxable Payments (SEQ 450) of Form 8853 is greater than zero, then Type of Other Income (SEQ 560) must equal "LTC" and the corresponding Amount of Other Income (SEQ 570) must be present.

365-369
- Reserved

370
- Form 1040/1040A - When any occurrence of Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218) is significant, the corresponding Relationship (SEQ 177, 187, 197, 207, 217) must equal either SON, DAUGHTER, GRANDCHILD, or FOSTERCHILD and the Dependent's age must be under 17.

371
- Reserved

372
- Form 1040/1040A - When Child Tax Credit (SEQ 940/SEQ 955) is significant, at least one Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218) must equal "X".

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

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

375-378
- Reserved

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

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

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

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

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

384 ➢ Form 1040/1040A - When the filing status is "Married Filing Joint" and Education Credits (SEQ 935/950) is significant, the Adjusted Gross Income (SEQ 750) must be less than $102,000. When the filing status is "Single" or "Head of Household" and Education Credits (SEQ 935/950) is significant; the Adjusted Gross Income (SEQ 750) must be less than $51,000.

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

386 ➢ Form 1040/1040A - When Adjusted Gross Income (SEQ 750) plus Student Loan Interest Deduction (SEQ 628) is more than $130,000 for "Married Filing Joint" or is more than $65,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 628) is not allowed.

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

388 ➢ Form 1040/1040A - When Student Loan Interest Deduction (SEQ 628) is significant, the filing status cannot equal "Married Filing Separately".

389 ➢ Form 1040/1040A - Student Loan Interest Deduction (SEQ 628) must not exceed $2500.

390 ➢ Schedule J - Amount from Line 6 (SEQ 100) must equal One-third Elected Farm Income (SEQ 060).
➢ One-third Elected Farm Income (SEQ 140) must equal One-third Elected Farm Income (SEQ 060).

391 ➢ Schedule J – The following fields must contain an amount greater than or equal to zero: SEQ 040, SEQ 060, SEQ 070, SEQ 080, SEQ 120, SEQ 160, SEQ 180, SEQ 190, SEQ 200, and SEQ 210.

392 ➢ Schedule J - Taxable Income (SEQ 010) must equal Taxable Income (SEQ 820) of Form 1040.

393 ➢ Schedule J - When Add Lines 4, 8, 12, and 16 (SEQ 170) is greater than zero, then one of the following fields must be greater than zero: Tax on Line 3 (SEQ 040) or Tax on Line 7 (SEQ 080) or Tax on Line 11 (SEQ 120) or Tax on Line 15 (SEQ 160).

394 ➢ Reserved

395 ➢ Form Payment - Primary SSN (SEQ 010) must equal Primary SSN (SEQ 010) of the Tax Form.
➢ When Filing Status (SEQ 130) equals "2", Secondary SSN (SEQ 020) must equal Secondary SSN (SEQ 030) of the Tax Form.

396 ➢ Form Payment - Routing Transit Number (SEQ 030) (RTN) must contain numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT).
➢ Bank Account Number (SEQ 040) must be present, must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeroes or all blanks.

- Type of Account (SEQ 050) must equal "1" or "2".

397
- Form Payment – (Balance Due Payments) When the return is transmitted to the IRS on or before April 15 of the current processing year, the Requested Payment Date (SEQ 080) cannot be later than April 15.
- When the return is transmitted to IRS after April 15, the Requested Payment Date (SEQ 080) cannot be later than the current processing date.
- The year of the Requested Payment Date (SEQ 080) must equal the current processing year.
- The Requested Payment Date cannot be prior to the current processing date minus five days.

398
- Form Payment (Estimated Payments) – The Requested Payment Date (SEQ 080) must be one of the following: 20030415 or 20030616, or 20030915.
- If the process date is before April 23 of the current processing year, the Requested Payment Date (SEQ 080) must be 20030415, or 20030616, or 20030915.
- If the process date is April 23 through June 23, 2003 of the current processing year, the Requested Payment Date (SEQ 080) must be 20030616, or 20030915.
- If the process date is June 23, 2003 through September 22, 2003 of the current processing year, the Requested Payment Date (SEQ 080) must be 20030915.
- The process date cannot be greater than September 23, 2003.
- The year of the Requested Payment Date (SEQ 080) must equal the current processing year.

399
- State Record (State Only Returns) – The Primary SSN (SEQ 0010) must match the Primary SSN (SEQ 0010) of Form 1040.

400
- State Record - The Generic Record must be present in the state data packet.
- An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.

401
- State Record - The State Code (SEQ 010) in the Header Section of the Generic Record must be valid for the processing service center.

- The State Code must be consistent throughout Generic and associated Unformatted Records for the return.

402
- State Record - All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 060, 075, 085, 095, 100) must be present.

403
- State Record - Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.

404
- State Record - The DCN (SEQ 020) of the Generic Record must equal the DCN of the federal Tax Form.
- The DCN (SEQ 020) of the Generic Record must equal the DCN (SEQ 020) of the Unformatted Record.

405
- State Record Form W-2 - Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 370, 440) when there is a significant entry in State Income Tax (SEQ 400, 470).

406
- The EFIN cannot contain an "out of service center" District Office (DO). The D contained in the EFIN of Originator (SEQ 8b) must be valid for the Processing Site (SEQ 040) of the TRANS Record A (TRANA) of the transmission.

- Exception: An "out of service center" District Office (DO) is permitted when State Data is present; or when Processing Site equals "C" (Andover) and at least one of the following is present: Form 2555, Form 2555-EZ, Form 4563, Form 5074, Form 8689, and/or Form W-2GU an Address Ind (SEQ 097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".

407 - State Record - The Return Sequence Number (RSN) (SEQ 023) of the Generic Record must equal the RSN of the Federal Tax Form.

408 - State Record - When On-Line-State-Return (SEQ 049) of the Generic Record is equal to "O", the Transmission Type Code (SEQ 170) of the TRANS Record A (TRANA) must equal "O", and vice versa.

409 - Tax Form – When Foreign Employer Compensation Literal (SEQ 0378) equals "FEC", then Foreign Employer Compensation Total (SEQ 0379) must be significant and the FEC Record must be present.

410 - State Only Record – If the RTN is present, it must be present on the Financial Organization Master File (FOMF).

411 - FEC Record – The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Primary SSN (SEQ 0010) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Primary Name Control (SEQ 0050 of the Tax Form
Or
The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Secondary SSN (SEQ 0030) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Spouse's Name Control (SEW 0055) of the Tax Form.

412 - FEC Record – The following fields must be significant: Street Address (SEQ 0050) and City (SEQ 0060),
And
The following fields must be significant: State Abbreviation (SEQ 0070) and Zip Code (SEQ 0080) **or** Foreign Country (SEQ 0110).

413 - FEC Record – The Foreign Employer's Name (SEQ 0140) and the Foreign Employer's Street Address (SEQ 0160), Foreign Employer's City (SEQ 0170) and Foreign Employer's Country (SEQ 0200) must be significant.

414 - FEC Record – The Post of Duty Code (SEQ 0130) must be significant and either equal to a valid Post of Duty Code or "00".

415 - FEC Record – If Services Performed While Residing in U.S. Yes Ind (SEQ 0120) is equal to "X", then the Post of Duty Code (SEQ 0130) must equal "00"
And
If the Post of Duty Code (SEQ 0130) is equal to "00", then Services Performed While Residing in U.S. (SEQ 0120) must equal "X".

416 - Summary Record – Number of FEC Records (SEQ 0075) must equal the number of FEC Records computed by the IRS.

417 - Tax Form – If Earned Income Credit (SEQ 1180) is significant, then the FEC Record cannot be present and Foreign Employer Compensation Literal (SEQ 0378) and Foreign Employer Compensation Total (SEQ 0379) must be blank.

418 ➢ Tax Form – Foreign Employer Compensation Total (SEQ 0379) must equal the total of Foreign Employer Compensation Amount (SEQ 220) from the FEC Record(s).

419 ➢ State Record – If Address Ind (SEQ 0097) on the Tax Return is equal to “3” (indicating a foreign country), then the following fields must be present: Name Line (SEQ 0060) , Foreign Street Address (SEQ 0077), Foreign City, State, or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098); and the following fields cannot be present: Name Line 2 (SEQ 0065), Street Address (SEQ 0080), City (SEQ 0085), State Abbreviation (SEQ 0095) and Zip Code (SEQ 0100).

➢ If Address Ind (SEQ 0097) on the Tax Return is not equal to “3”, then the following fields cannot be present: Name Line (SEQ 0060), Foreign Street Address (SEQ 0077), Foreign City State or Province, Postal Code (SEQ 0087), and the Foreign Country (SEQ 0098).

420 ➢ Form 1040 - When Form 4136 Block (SEQ 1205) is equal to "X", Form 4136 msut be present, and vice versa.

421 ➢ State Record (State Only Returns) – The Secondary SSN (SEQ 0055) must match the Secondary SSN (SEQ 0030) of Form 1040.

422 ➢ Form 4136 - When any of the "amount of credit" fields is greater than zero, then at least one of the associated "gallons" fields must be significant. **For example**:

➢ When Nontaxable Use of Gasoline Credit Amount (SEQ 070) is greater than zero, at least one of the following must be significant: SEQ 010 or 020 or 040 or 060.

➢ When Nontaxable Use of Gasohol 10% Credit Amount (SEQ 100) is greater than zero, Gasohol 10% Alcohol Gallons (SEQ 090) must be significant.

➢ When Nontaxable Use of Gasohol 7.7% Credit Amount (SEQ 130) is greater than zero, Gasohol 7.7% Alcohol Gallons (SEQ 120) must be significant.

➢ When Nontaxable Use of Gasohol 5.7% Credit Amount (SEQ 160) is greater than zero, Gasohol 5.7% Alcohol Gallons (SEQ 150) must be significant.

➢ When Nontaxable Use of Commercial Aviation Gas Tax Credit Amt (SEQ 180) is greater than zero, then Commercial Aviation Gasoline Gallons (SEQ 170) must be significant.

➢ When Nontaxable Use of Aviation Gas Tax Credit Amount (SEQ 230) is greater than zero, then SEQ 200 or 220 must be significant.

➢ When Nontaxable Use of Diesel Fuel Credit Amount (SEQ 300) is greater than zero, then at least one of the following must be significant: SEQ 270 or 290.

➢ When Nontaxable Diesel Fuel Train Use Credit Amount (SEQ 320) is greater than zero, then Diesel Fuel Train Use Gallons (SEQ 310) must be significant.

➢ When Diesel Fuel Certain Intercity and Local Bus Use Credit Amount (SEQ 340) is greater than zero, then Diesel Fuel Certain Intercity and Local Bus Use Gallons (SEQ 330) must be significant.

➢ When Nontaxable Use of Kerosene Credit Amount (SEQ 410) is greater than zero, then at least one of the following must be significant: SEQ 380 or 400.

➢ When Nontaxable Kerosene Train Use Credit Amount (SEQ 430) is greater than zero, then Kerosene Train Use Gallons (SEQ 420) must be significant.

➢ When Kerosene Certain Intercity and Local Bus Use Credit Amount (SEQ 455) is greater than zero, then Kerosene Certain Intercity and Local Bus Use Gallons (SEQ 440) must be significant.

➢ When Nontaxable Use of Commercial Aviation Fuel Credit Amount (SEQ 470) is greater than zero, then Commercial Aviation fuel Gasoline Gallons (SEQ 460) must be significant.

➢ When Nontaxable Use of Aviation Fuel Other $.219 Credit Amount (SEQ 500) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons - 1 (SEQ 490) must be significant.

- When Nontaxable Use of Aviation Fuel Tax Credit Amount (SEQ 530) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons - 2 (SEQ 520) must be significant.
- When Sales by Vendors of Undyed Diesel Credit Amount (SEQ 600) is greater than zero, then at least one of the following must be significant: SEQ 580 or 590.
- When Sales by Vendors of Undyed Diesel Credit Amount (SEQ 600) is greater than zero, then at least one of the following must be significant: SEQ 580 or 590.
- When Use of LPG in Certain Intercity and Local Buses Credit Amt (SEQ 700) is greater than zero, then Certain Intercity and Local Buses Gallons (SEQ 690) must be significant.
- When Use of LPG in Qualified Local and School Buses Credit Amount (SEQ 720) is greater than zero, then Qualified Local and School Buses Gallons (SEQ 710) must be significant.
- When Gasohol Blenders 10% Credit Amount (SEQ 750) is greater than zero, then Gasohol Blenders 10% Alcohol Gallons (SEQ 740) must be significant.
- When Gasohol Blenders 7.7% Credit Amount (SEQ 780) is greater than zero, then Gasohol Blenders 7.7% Alcohol Gallons (SEQ 770) must be significant.
- When Gasohol Blenders 5.7% Credit Amount (SEQ 810) is greater than zero, then Gasohol Blenders 5.7% Alcohol Gallons (SEQ 800) must be significant.

423
- Form 4136 - If Evidence of Dyed Diesel Fuel/Kerosene Exception Box (SEQ 250) equals "X", Evidence of Dyed Diesel Fuel/Kerosene Explanation (SEQ 240) must equal "STMbnn" and vice versa.

424
- Form 4136 - If Evidence of Dyed Diesel Fuel Exception Box (SEQ 570) equals "X", then the Evidence of Dyed Diesel Fuel Explanation (SEQ 560) must equal "STMbnn" and the Undyed Diesel Fuel UV Registration No (SEQ 550) must be significant.
- If Evidence of Dyed Diesel Fuel Explanation (SEQ 560) equal "STMbnn", then the Evidence of Dyed Diesel Fuel Exception Box (SEQ 570) must equal "X", and the Undyed Diesel Fuel UV Registration No (SEQ 550) must be significant.
- If Evidence of Dyed Kerosene Exception Box (SEQ 640) equals "X", then Evidence of Dyed Kerosene Explanation (SEQ 630) must equal "STMbnn" and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 610), or Undyed Kerosene UP Registration No (SEQ 620).
- If Evidence of Dyed Kerosene Explanation (SEQ 630) equals "STMbnn", then Evidence of Dyed Kerosene Exception Box (SEQ 640) must equal "X", and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 610) or Undyed Kerosene UP Registration No (SEQ 620).
- Note: For Error Code 424 only; when both an Explanation and the Exception Box are met, then there must be a Registration Number.

425
- Form 4136 - If Total Income Tax Credit Amount (SEQ 820) is significant, then at least one of the "credit amounts" (SEQ 070, 100, 130, 160, 180, 230, 240, 300, 320, 340, 410, 430, 455, 470, 500, 530, 600, 680, 700, 720, 750, 780 or 810) must be significant.

426
- Form 1040 – Other Payments (SEQ 1210) must equal the total of Tax Paid by Regulated Investment Company (SEQ 230) from Form 2439 plus Total Income Tax Credit Amount (SEQ 820) from Form 4136.

427
- Form 4136 - When any of the "gallons" fields is greater than zero, then the associated "type of use" field must be significant. **For example**:
- When Nontaxable Use of Gasoline Gallons (SEQ 040 or 060) is greater than zero, then Nontaxable Use of Gasoline Type (SEQ 030 or 050) must be significant.
- When Gasohol 10% Alcohol Gallons (SEQ 090) is greater than zero, then Gasohol 10% Alcohol Type (SEQ 080) must be significant.

- When Gasohol 7.7% Alcohol Gallons (SEQ 120) is greater than zero, then Gasohol 7.7% Alcohol Type (SEQ 110) must be significant.
- When Gasohol 5.7% Alcohol Gallons (SEQ 150) is greater than zero, then Gasohol 5.7% Alcohol Type (SEQ 140) must be significant.
- When Nontaxable Use of Aviation Gasoline Gallons (SEQ 200 or 220) is greater than zero, then Nontaxable Use of Aviation Gasoline Type (SEQ 190 or 210) must be significant.
- When Nontaxable Use of Diesel Fuel Gallons (SEQ 270 or 290) is greater than zero, then Nontaxable Use of Diesel Fuel Type (SEQ 260 or 280) must be significant.
- When Nontaxable Use of Diesel Kerosene Gallons (SEQ 380 or 400) is greater than zero, then Nontaxable Use of Diesel Kerosene Type (SEQ 370 or 390) must be significant.
- When Nontaxable Use of Aviation Fuel Gallons (SEQ 490 or 520) is greater than zero, then Nontaxable Use of Aviation Fuel Type (SEQ 480 or 510) must be significant.

428-431 ➢ Reserved

432 ➢ Form 8271 – When Form 8271 is present, one of the following Tax Shelter group items must be present on the first occurrence: Tax Shelter Name – 1 (SEQ 030) or Tax Shelter Registration Number –1 (SEQ 040) or Name of Person Who Applied for Registration –1 (SEQ 050) or Tax Shelter Identifying Number –1 (SEQ 060).

433-434 ➢ Reserved

435
- Form 8582-CR - When Multiply Line 11 by 50% (SEQ 200) is significant, it cannot be greater than $25000.
- When Multiply Line 23 by 50% (SEQ 330) is significant, it cannot be greater than $25000.

436
- Form 8582-CR - When Special Allowance for Rental Activity (SEQ 210) is significant; Form 8582 must be present.
- When Special Allowance for Rental Activity (SEQ 340) is Significant, Form 8582 must be present.

437 ➢ Form 8582-CR – Modified Adjusted Gross Income **(SEQ 310) cannot be less than zero.**

438 ➢ Summary Record – For On-Line Returns, the IP Address (SEQ 190) must be present and must contain at least one period and cannot contain alpha characters.

439-445 ➢ Reserved

446 ➢ Form 4136 - When Undyed Diesel Fuel UV Registration No (SEQ 550) is present, then Use of Undyed Diesel for Farming Purpose Gallons (SEQ 580) **OR** Use of Undyed Diesel by State or Local Gov Gallons (SEQ 590) must be present, and vice versa.

447
- Form 4136 - When Undyed Kerosene UV Registration No (SEQ 610) is present, then Use of Undyed Kerosene for Farming Purpose Gallons (SEQ 650), **OR** Use of Undyed Kero by State or Local Gov Gallons (SEQ 660) must be present and vice versa.
- When Other Sales of Undyed Kerosene Gallons (SEQ 670) is present, then Undyed Kerosene UP Registration No (SEQ 620) must be present and vice versa.

448-449 ➢ Reserved

450 ➢ Form 8606 - Nondeductible IRA Name (SEQ 009) and SSN of Taxpayer with IRAs (SEQ 010) must be significant.

451 ➢ Form 8606 - Nondeductible IRA Name (SEQ 009) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.
➢ Nondeductible IRA Name (SEQ 009) cannot contain the following: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.

452 ➢ Form 2555/2555EZ - When only one Form 2555/2555EZ is present, Taxpayer SSN (SEQ 007) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
➢ When two Forms 2555/2555EZ are present, Taxpayer SSN (SEQ 007) of the first Form 2555/2555EZ must equal Primary SSN (SEQ 010) of Form 1040 and Taxpayer SSN (SEQ 007) of the second Form 2555/2555EZ must equal Secondary SSN (SEQ 030) of Form 1040. One occurrence of either Form 2555 or Form 2555EZ can be present for the Primary SSN (SEQ 010). One occurrence of either Form 2555 or Form 2555EZ can be present for the Secondary SSN (SEQ 030).

453 ➢ Form 2555EZ - Total Foreign Earned Income (SEQ 1210) cannot exceed $80,000.

454 ➢ Form 1040 - Earned Income Credit (SEQ 1180) cannot be significant when Form 2555 or Form 2555EZ is present.

455 ➢ Form 2555 - Foreign Earned Income Exclusion (SEQ 1220) cannot exceed Foreign Earned Income (SEQ 1050). Foreign Earned Income Repeated (SEQ 1070) must equal Foreign Earned Income (SEQ 1050).
➢ Form 2555EZ - Max. Of Foreign Earned Inc. Exclusion (SEQ 1260) cannot exceed $80,000 Total Foreign Earned Income (SEQ 1210).

456 ➢ Form 1040 - When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals "FORM 2555", Form 2555 must be present.
➢ When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals "FORM 2555-EZ", Form 2555EZ must be present.

457 ➢ Form 1040 - The absolute value of Housing/Foreign Earned Income Exclusion Amount (SEQ 577) must equal the total of the following fields: Max. of Housing and Foreign Earned Inc. Exclusions (SEQ 1260) from Form 2555(s) plus Max. of Foreign Earned Inc. Exclusion (SEQ 1260) from Form(s) 2555EZ.

458 ➢ Form 1040 - When Other Adjustments Literal (SEQ 720) equals "FORM 2555", Form 2555 must be present.

459 ➢ Form 1040 - If Other Adjustments Literal (SEQ 720) equals "FORM 2555", then Other Adjustment Amount (SEQ 730) must equal Total Housing Deduction (SEQ 1310) from Form(s) 2555.

460 ➢ Form 2555/2555-EZ - Taxpayers must qualify for the Foreign Exclusion under the Bona Fide Residence or Physical Presence test. Both tests will be verified prior to

the return being accepted. This Error Reject Code will be set in any case where the taxpayer did not qualify under either of the tests.

- Form 2555 - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 225) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 220) must equal 0101 of the current tax year or must be prior to the current tax year; **OR**
  When Date Bona Fide Residence Ended (SEQ 225) is prior to 1231 of the current tax year (i.e., 10312001), then Date Bona Fide Residence Began (SEQ 220) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 01012000).
- Form 2555 - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 530) and Physical Presence Test Through (SEQ 540) minus the total of Number of Days in US on Business - 1 through - 4 (SEQ 610, 670, 730, 790) must be at least 330 days.
- Form 2555EZ - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 040) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 030) must equal 0101 of the current tax year or must be prior to the current tax year; **OR**
  When Date Bona Fide Residence Ended (SEQ 040) is prior to 1231 of the current tax year (i.e., 10312001), then Date Bona Fide Residence Began (SEQ 030) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 01012000).
- Form 2555EZ - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 070) and Physical Presence Test Through (SEQ 080) minus the total of Number of Days in US on Business - 1 through - 9 (SEQ 310, 350, 390, 430, 470, 510, 550, 590, 630) must be at least 330 days.

461
- Form 2555 - Statement to Authorities - Yes (SEQ 300) and Req'd to Pay Income Tax - No (SEQ 330) cannot both be significant.

462
- Form 2555 - If No Travel Statement (SEQ 560) is significant, then the following fields cannot be significant: Country Name (SEQ 570), Arrival Date (SEQ 580), Departure Date (SEQ 590), Full Days in Country (SEQ 600), Number of Days in US on Business (SEQ 610), and Income Earned in the US on Business (SEQ 620).

463
- Form 2555 - Foreign Address (SEQ 010) must be significant. Post of Duty (SEQ 015) must be significant and equal to a valid Post of Duty code. See “Post of Duty Codes”.
- Form 2555EZ - Foreign Address (SEQ 110) must be significant. Post of Duty (SEQ 115) must be significant and equal to a valid Post of Duty code. See “Post of Duty Codes”.

464
- Form 2555 - If Separate Foreign Residence - Yes (SEQ 170) is significant, then Yes - City & Country of Foreign Residence (SEQ 190) and Number of Days at That Address (SEQ 200) must be significant.

465
- Form 2555 - Housing Exclusion (SEQ 1140) cannot be greater than Employer-Provided Amounts (SEQ 1120).

466
- Form 2555 - Total Housing and Foreign Earned Income Exclusions (SEQ 1230) must equal the total of Housing Exclusion (SEQ 1140) plus Foreign Earned Income Exclusion (SEQ 1220).

467 ➢ Form 2555EZ - If Bona Fide Residence - Yes (SEQ 010) is significant, then Date Bona Fide Residence Began (SEQ 030) and Date Bona Fide Residence Ended (SEQ 040) must be significant.

468 ➢ Form 2555EZ - If Physically Present - Yes (SEQ 050) is significant, then Physical Presence Test From (SEQ 070) and Physical Presence Test Through (SEQ 080) must be significant.

469 ➢ Form 2555EZ - Tax Home Test - Yes (SEQ 090) must be significant.

470 ➢ Form 2555EZ - For each of the following, only one box can equal "X":
Bona Fide Residence - Yes (SEQ 010) or Bona Fide Residence - No (SEQ 020);
Physically Present - Yes (SEQ 050) or Physically Present - No (SEQ 060);
Revoked Exclusions - Yes (SEQ 220) or Revoked Exclusions - No (SEQ 230).
➢ If no Form 2555/2555EZ Box (SEQ 0210) is checked, then Revoked Exclusions – Yes (SEQ 0220) and Revoked Exclusions – No (SEQ 230) should not be significant.

471 ➢ Form 2555 - Part II or Part III must be present, but not both.

472 ➢ Form 2555/2555EZ – Must be processed at the Andover Service Center.

473-475 ➢ Reserved

476 ➢ Schedule EIC - The following fields cannot equal “X”: Disabled “No” Box - 1 (SEQ 045) or Disabled “No” Box - 2 (SEQ 115).

477-479 ➢ Reserved

480 ➢ Form 8839 - When Identifying Number Child (SEQ 080, 160) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's.

481 ➢ Form 8839 - Eligible Child First Name - 1 (SEQ 010), Eligible Child Last Name - 1 (SEQ 020), Eligible Child Name Control - 1 (SEQ 030), Year of Birth - 1 (SEQ 040), and Identifying Number Child - 1 (SEQ 080) must be significant.
➢ If any field of the following "eligible child group" is significant, then all fields in that group must be significant: Eligible Child First Name (SEQ 010, 090); Eligible Child Last Name (SEQ 020, 100); Eligible Child Name Control (SEQ 030, 110); Year of Birth (SEQ 040, 120); and Identifying Number Child (SEQ 080, 160).
➢ Eligible Child Name Control (SEQ 030, 110) must be in the correct format.

482 ➢ Form 8839 - Year of Birth - 1 (SEQ 040) and Year of Birth - 2 (SEQ 120) cannot be greater than current tax year.

483 ➢ Form 8839 - Identifying Number Child - 2 (SEQ 160) cannot equal Identifying Number Child - 1 (SEQ 080). Identifying Number Child - 1 (SEQ 080) and Identifying Number Child - 2 (SEQ 160) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.

484 ➢ Form 8839 - If Year of Birth - 1 or - 2 (SEQ 040, 120) is prior to "1984", then the corresponding Disabled Over 18 Box - 1 or - 2 (SEQ 049, 129) must equal "X".

485 ➢ Form 8839 - Modified AGI (SEQ 240) must be less than $190,000.

486 ➢ Form 1040/1040A - When Adoption Credit (SEQ 960) is significant, Form 8839 must be present.

487 ➢ Reserved

488-489 ➢ Reserved

490 ➢ Summary Record – If Year of the Electronic Postmark Date (SEQ 260) is present; Year of Electronic Postmark Date must equal the current processing year.

491 ➢ Summary Record – If one of the three fields is present, then all of the following fields must be present: Electronic Postmark Date (SEQ 260), Electronic Postmark Time (SEQ 270), and Electronic Postmark Time Zone (SEQ 280).

492 ➢ Reserved

493 ➢ Summary Record - Software Identification Number (SEQ 230) must be present.

494 ➢ Form 1040 – If Form 8689 Amount (SEQ 1246) is significant, then Form 8689 must be present.

495 ➢ Form 1040 – If Filing Status (SEQ 0130) is not equal to "2",then only one Form 4563 can be present.
➢ Form 1040 - If Filing Status (SEQ 0130) is equal to "2", then two Forms 4563 can be present.

496 ➢ Form 4563 – When only one Form 4563 is present, Taxpayer Identification Number (SEQ 0003) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
➢ When two Forms 4563 are present, Taxpayer Identification Number (SEQ 0003) of the first Form 4563 must equal Primary SSN (SEQ 0010) of Form 1040 and Taxpayer Identification Number (SEQ 0003) of the second Form 4563 must equal Secondary SSN (SEQ 0030) of Form 1040.

497-499 ➢ Reserved

500 ➢ Primary SSN (SEQ 010) and Primary Name Control (SEQ 050) of the Tax Form must match data from the IRS Master File.

501 ➢ Qualifying SSN (SEQ 015, 085) of Schedule EIC and the corresponding Year of Birth (SEQ 020, 090) must match data received from the Social Security Administration.
➢ Qualifying SSN (SEQ 015, 085) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 007, 077) must match data from the IRS Master File.

502 ➢ Employer Identification Number (SEQ 040) of Form W-2 and/or W-2GU, Payer Identification Number (SEQ 026) of Form W-2G, Payer Identification Number (SEQ 090) of Form 1099-G, and Payer Identification Number (SEQ 050) of Form 1099-R must match data from the IRS Master File.

503 ➢ Secondary SSN (SEQ 030) and Spouse's Name Control (SEQ 055) of the Tax Form must match data from the IRS Master File.

504 ➢ Dependent's SSN (SEQ 175, 185, 195, 205, 215) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 172, 182, 192, 202, 212) must match data from the IRS Master File.

505 ➢ Employer Identification Number (SEQ 040) of Form W-2 and/or W-2GU, or Payer Identification Number (SEQ 026) of Form W-2G, Payer Identification Number (SEQ 090) of Form 1099-G or Payer Identification Number (SEQ 050) of Form 1099-R was issued in the current processing year.

506 ➢ Qualifying SSN (SEQ 015, 085) of Schedule EIC was previously used for the same purpose.

507 ➢ Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A was previously used for the same purpose.

508 ➢ Primary SSN (SEQ 010) has been used as a Secondary SSN (SEQ 030) on another return with filing status 2-Married Filing Joint status (SEQ 130); **OR** Secondary SSN (SEQ 030) has been used as a Primary SSN (SEQ 010) on another return.

509 ➢ Secondary SSN (SEQ 030) was previously used as a Dependent's SSN or as a Schedule EIC Qualifying SSN on a previous or current return; **or** Dependent's SSN was used as a Secondary SSN on a previous or current return; **or** Schedule EIC Qualifying SSN was used as a Secondary SSN on a current or previous return.

510 ➢ Primary SSN (SEQ 010) and/or Secondary SSN (SEQ 030) where the SSN was claimed as an exemption (SEQ 160) on the return and was also used as a Dependent's SSN (SEQ 175, 185, 195, 205, 215) on another return.

511 ➢ Primary SSN (SEQ 010) was used with the Filing Status (SEQ 130) other than “3" or “4", and was also used as a Secondary SSN (SEQ 030) on another return with filing status “3".

512 ➢ Student's Name Control (SEQ 030, 100, 170, 270, 310, 350, 390, 430) of Form 8863 and corresponding Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) of Form 8863 must match data from the IRS Master File.

513 ➢ Secondary SSN (SEQ 030) was used as a Secondary SSN more than once.

514 ➢ Insured Name Control (SEQ 295) and Insured SSN (SEQ 310) of Form 8853 must match data from the IRS Master File.

515 ➢ Primary SSN (SEQ 010) was used as a Primary SSN more than once.

516 ➢ Primary SSN (SEQ 0010) and the Primary Name Control (SEQ 0050) of the State-Only 1040 Return must match data from the IRS Master File.

517 ➢ Secondary SSN (SEQ 0030) and the Secondary Name Control (SEQ 0055) of the State-Only 1040 Return must match data from the IRS Master File.

518 ➢ Form 1310 – The Name Control of Person Claiming Refund (SEQ 0050) and the SSN of Person Claiming Refund (SEQ 0070) must match data from the IRS Master File.

519 ➢ Form 8697 - Employer Identification Number of Entity (SEQ 150) and Employee Name Control (SEQ 155) on Form 8697, must match data from the IRS Master File.

520 ➢ Employer Name Control (SEQ 015) and Employer Identification Number (SEQ 030) of Schedule H must match data from the IRS Master File.

521 ➢ Year of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 010) and Secondary SSN (SEQ 030) of the Tax Form; Dependent's SSN (SEQ 175, 185, 195, 205, 215) of Form 1040/1040A; and Qualifying SSN - 1 (SEQ 015) and Qualifying SSN - 2 (SEQ 085) of Schedule EIC.

522 ➢ Primary Date of Birth (SEQ 010) in the Authentication Record of an On-Line Return does not match data from the IRS Master File.

523 ➢ Spouse Date of Birth (SEQ 040) in the Authentication Record of an On-Line Return does not match data from the IRS Master File.

524 ➢ Qualifying Person Name Control - 1, - 2 (SEQ 120, 221) and Qualifying Person SSN - 1, - 2 (SEQ 214, 223) of Form 2441/Schedule 2 do not match data from the IRS Master File.

525 ➢ Eligible Child Name Control - 1, - 2 (SEQ 030, 110) and Identifying Number Child - 1, - 2 (SEQ 080, 160) of Form 8839 do not match data from the IRS Master File.

526 ➢ Qualifying Person SSN - 1, - 2 (SEQ 214, 223) of Form 2441/Schedule 2 was previously used for same purpose.

527 ➢ Identifying Number Child - 1, - 2 (SEQ 080, 160) of Form 8839 was previously used for same purpose.

528 ➢ Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) of Form 8863 was previously used to claim Education Credit on another tax return.

529-599 ➢ Reserved

600 ➢ Tax Form - IRS Master File indicates that the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance. Form 8862 is missing from the tax return and it is required.

601 ➢ Reserved

602 ➢ Form 8862- Year for Which You Are Filing This Form (SEQ 010) must equal the current tax year.

603 ➢ Form 8862 - Qualifying Child of Another Person (SEQ 030) must equal "X". If Qualifying Child of Another Person (SEQ 030) does not equal "X", the taxpayer is not eligible to file Form 8862 and claim Earned Income Credit.

604 ➢ Form 8862 - When Schedule EIC is not present, Beginning Date Your Home in the USA (SEQ 040) or Beginning Date Your Spouse Home in the USA (SEQ 050) of Form 8862 must be present.

605 ➢ Form 8862 - When Schedule EIC is present, Relationship Yes Box–1 (SEQ 060) or Relationship No Box-1 (SEQ 070) of Form 8862 must be present.

606 ➢ Tax Form - IRS Master File indicates that the taxpayer is not allowed to claim the Earned Income Credit for this tax year.

607 ➢ Form 8866 – If more than one Form 8866 is present, then only the first occurrence of Form 8866 can have significant data in Total Interest Due on Increase (SEQ 430) or Total Interest to be Refunded on Decrease (SEQ 440).

608-609 ➢ Reserved

610 ➢ Tax Form - If Address Ind (SEQ 097) is equal to "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 062), Foreign City, State or Province, Postal Code (SEQ 064), and Foreign Country (SEQ 066); and the following fields cannot be present: Name Line 2 (SEQ 070), Street Address (SEQ 080), City (SEQ 083), State Abbreviation (SEQ 087), and Zip Code (SEQ 095).
➢ If Address Ind (SEQ 097) is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 062), Foreign City, State or Province, Postal Code (SEQ 064), and Foreign Country (SEQ 066).

611 ➢ Tax Form - Foreign Street Address (SEQ 062) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, hyphen (-), and slash (/).

612 ➢ Tax Form - Foreign City, State or Province, Postal Code (SEQ 064) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).

613 ➢ Tax Form - Foreign Country (SEQ 066) must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. D not abbreviate the country name.

614 ➢ Tax Form - Earned Income Credit (SEQ 1180) cannot be significant when State Abbreviation (SEQ 087) equals "AS", "GU", "MP", "PR", or "VI", or when Address Ind (SEQ 097) equals "3".

615 ➢ Tax Form - If State Abbreviation (SEQ 087) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind (SEQ 097) equals "3"; or any of the following forms are present: Form 4563, Form 5074, Form 8689, then the return must be processed at Andover Service Center.

616 ➢ Form W2 – When Employee Address Continuation (SEQ 105) is significant, then a period (.) must be present in Employee State (SEQ 113).
➢ Form W2G – When Winner's Address Continuation (SEQ 143) is significant, then a period (.) must be present in Winners' State (SEQ 146).
➢ Form W-2GU – When Employee Address Continuation (SEQ 105) is significant, then a period (.) must be present in Employee State (SEQ 113).
➢ Form 1099-G – When Recipient's Address Continuation (SEQ 125) is significant, then a period (.) must be present in Recipient's State (SEQ 140).
➢ Form 1099R – When Recipient's Address Continuation (SEQ 080) is significant, then a period (.) must be present in Recipient's State (SEQ 092).

617-618 ➢ Reserved

619 ➢ Form 8379 – First Injured Spouse Box (SEQ 030) and Second Injured Spouse Box (SEQ 060) cannot both equal "X" and cannot both equal blank.

620 ➢ Form 8379 – When Form 8379 is present, the following fields must be significant: either First Injured Spouse Box (SEQ 030) or Second Injured Spouse Box (SEQ 060), and either Community Property State–Yes Box (SEQ 150) or Community Property State–No Box (SEQ 160).

621 ➢ Form 8379 – When Community Property State Yes Box (SEQ 150) is equal to "X", one or more of the following community state's abbreviation must be significant: SEQ 161 Community Property State Abbreviation for Arizona;

- SEQ 162 Community Property State Abbreviation for California;
- SEQ 163 Community Property State Abbreviation for Idaho;
- SEQ 164 Community Property State Abbreviation for Louisiana;
- SEQ 165 Community Property State Abbreviation for Nevada;
- SEQ 166 Community Property State Abbreviation for New Mexico;
- SEQ 167 Community Property State Abbreviation for Texas;
- SEQ 168 Community Property State Abbreviation for Washington; and/or
- SEQ 169 Community Property State Abbreviation for Wisconsin.

622 ➢ Form 8379 – When Total Other Income-Joint Return (SEQ 210) is significant, then the sum of Total Other Income-Injured Spouse (SEQ 220) and Total Other Income-Other Spouse (SEQ 230) must equal Total Other Income-Joint Return (SEQ 210).

623 ➢ Form 8379 – When Standard Deduction-Joint Return (SEQ 510) is significant, then the following cannot be present: Itemized Deduction-Joint Return (SEQ 540), Itemized Deduction-Injured Spouse (SEQ 550) or Itemized Deduction-Other Spouse (SEQ 560).

624 ➢ Form 8379 – When Itemized Deduction-Joint Return (SEQ 540) is significant, then the sum of Itemized Deduction-Injured Spouse (SEQ 550) and Itemized Deduction-Other Spouse (SEQ 560) must equal Itemized Deduction-Joint Return (SEQ 540).

625 ➢ Form 8379 – When Exemptions-Joint Return (SEQ 570) is present, then either Exemptions-Injured Spouse (SEQ 580) or Exemptions-Other Spouse (SEQ 590) must be present and Exemptions-Joint Return (SEQ 570) must equal Total Exemptions (SEQ 360) of Form 1040/1040A.

626 ➢ Form 8379 – When Credits-Joint Return (SEQ 600) is present, then the sum of Credits-Injured Spouse (SEQ 610) and Credits-Other Spouse (SEQ 620) must equal Credits-Joint Return (SEQ 600).

627 ➢ Form 8379 – When Estimated Tax Payments-Joint Return (SEQ 690) is significant, the sum of Estimated Tax Payments-Injured Spouse (SEQ 700) and Estimated Tax Payments-Other Spouse (SEQ 710) must equal Estimated Tax Payments-Joint Return (SEQ 690).

628 ➢ Form 8379 – When Form 8379 is present, Form 2555/2555EZ must not be present.

629 ➢ Form 8379 – When Form 8379 is present, the following fields on Form 1040/1040A/1040EZ must not be present: Foreign Street Address (SEQ 062), Foreign City, State or Province (SEQ 064), or Foreign Country (SEQ 066).

630 ➢ Form 8379 – When Form 8379 is present, the State Abbreviation (SEQ 087) of Form 1040/1040A/1040EZ cannot equal “AS”, “GU”, “MP”, “PR”, or “VI”.

631 ➢ Form 8379 – When 8379 is present, Filing Status (SEQ 130) of Form 1040/1040A must equal “2” (Married Filing Joint) or Secondary SSN (SEQ 030) of Form 1040EZ must be present.

632 ➢ Form 5471 – When Category of Filer-3 (SEQ 135) is significant, Category 3 Attachment (SEQ 136) must equal "STMbnn".

- When Other Income (Functional Currency) (SEQ 2110) or Other Income (U.S. Dollars) (SEQ 2130) is significant, Attach Schedule-Other Income (SEQ 2140) must equal "STMbnn".
- When Other Deductions (Functional Currency) (SEQ 2290) or Other Deductions (U.S. Dollars) (SEQ 2310) is significant, Attach Schedule-Other Deductions (SEQ 2320) must equal "STMbnn".
- When Other Current Assets – Beginning (SEQ 2770) or Other Current Assets - End (SEQ 2790) is significant, Other Current Assets (Attach Schedule) (SEQ 2800) must equal "STMbnn".
- When Investment In Subsidiaries – Beginning (SEQ 2830) or Investment In Subsidiaries – End (SEQ 2850) is significant, Investment In Subsidiaries (Attach Schedule)(SEQ 2860) must equal "STMbnn".
- When Other Investments – Beginning (SEQ 2870) or Other Investments – End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".
- When Other Investments – Beginning (SEQ 2870) or Other Investments – End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".
- When Other Current Liabilities – Beginning (SEQ 3170) or Other Current Liabilities – End (SEQ 3190) is significant, Other Current Liabilities (Attach Schedule) (SEQ 3200) must equal "STMbnn".
- When Other Liabilities – Beginning (SEQ 3230) or Other Liabilities – End (SEQ 3250) is significant, Other Liabilities (Attach Schedule) (SEQ 3260) must equal "STMbnn".
- When Paid-in or Capital Surplus – Beginning (SEQ 3305) or Paid-in or Capital Surplus – End (SEQ 3315) is significant, Paid-in or Capital Surplus (Attach Reconciliation) (SEQ 3320) must equal "STMbnn".
- When Own 10% Interest in a Partnership – Yes (SEQ 3410) is significant, Own 10% Yes Attachment (SEQ 3425) must equal "STMbnn".
- When Own Interest in a Trust – Yes (SEQ 3430) is significant, Own Interest Yes Attachment (SEQ 3445) must equal "STMbnn".
- When Own Foreign Entities – Yes (SEQ 3450) is significant, Own Foreign Entities Yes Attachment (SEQ 3465) must equal "STMbnn".
- When Other Earnings (Net Additions) (SEQ 3620) or Other Earnings (Net Subtractions) (SEQ 3630) is significant, Other Earnings (Attach Schedule) (SEQ 3635) must equal "STMbnn".
- When Income of Foreign Corporation Blocked (Yes Box) (SEQ 3790) or Did Any Become Unblocked (Yes Box) (SEQ 3800) is significant, Statement (If Yes, Explain) (SEQ 3810) must equal "STMbnn".

633 ➢ Form 5471 – The following fields must be positive: SEQs 2730, 2740, 2930, 2940, 2970, 2980, 3070, 3080, 3350 and 3360.

634 ➢ Schedule N (Form 5471) – If Deduction for Dividends Paid During Tax Year (SEQ 750) is significant, then Deduction for Dividends Paid During Tax Year (SEQ 750) must equal Deduction for Dividends Paid (SEQ 640).

635 ➢ Reserved

636 ➢ Form 8865 – When Category 2 Filer (SEQ 090) is significant, at least one Schedule K-1 (Form 8865) must be present.

637 ➢ Form 8865 – Business Activity Code (SEQ 690) must be within the valid range (111100 – 813000).

638 ➢ Form 8865 – When Owns Direct Interest (SEQ 1040) is significant, all of the following fields must be significant: Name Constructive Ownership (SEQ 1050), Address Constructive Ownership (SEQ 1060), City Constructive Ownership (SEQ 1070), State Constructive Ownership (SEQ 1080), Zip Code Constructive Ownership (SEQ 1090) and Identifying Number Constructive Ownership (SEQ 1100).

639 ➢ Form 8865 – When Total (SEQ 2240) is significant, Gross Receipts or Sales (SEQ 2220) or Less Returns and Allowances (SEQ 2230) must be significant.

640 ➢ Form 8865 – When Gross Profit (SEQ 2260) is significant, Total (SEQ 2240) or Cost of Goods Sold (SEQ 2250) must be significant.

641 ➢ Form 8865 – When Net Farm Profit (Loss) (SEQ 2280) is significant, Schedule F (Form 1040) must be present.

642 ➢ Form 8865 – When Total Income (Loss) (SEQ 2310) is significant, one of the following fields must be significant: Gross Profits (SEQ 2260), Ordinary Income (Loss) (SEQ 2270), Net Farm Profit (Loss) (SEQ 2280), Net Gain (Loss)(SEQ 2290) or Other Income (Loss) (SEQ 2300).

643 ➢ Form 8865 – When Total Deductions (SEQ 2450) is significant, one of the following

fields must be significant: Salaries & Wages (SEQ 2320), Guaranteed Payments to Partners (SEQ 2330), Repairs & Maintenance (SEQ 2340), Bad Debts (SEQ 2350), Rent(SEQ 2360), Taxes & Licenses (SEQ 2370), Interest (SEQ 2380), Depreciation (SEQ 2390), Less Depreciation Reported on Schedule A (SEQ 2400),

Depletion (SEQ 2410), Retirement Plans (SEQ 2420), Employee Benefit Programs (SEQ 2430) or Other Deductions (SEQ 2440).

644 ➢ Form 8865 – When Net Short-Term Capital Gain or (Loss) (SEQ 2750) is significant, Net Short-Term Capital Gain or (Loss) (SEQ 3230) or Other Income (Loss) (SEQ 3300) must be significant

645 ➢ Form 8865 – When Combine Lines 6-10 in Column (g) (SEQ 3120) is significant, 28% Rate Gain (Loss) (SEQ 3250) or Other Income (Loss) (SEQ 3300) must be significant.

646 ➢ Form 8865 – When Net Long-Term Capital Gain or (Loss) (SEQ 3130) is significant, Net Long-Term Capital Gain or (Loss)(SEQ 3240) or Other Income (Loss) (SEQ 3300) must be significant.

647 ➢ Form 8865 – When Net Section 1231 Gain (Loss) (SEQ 3290) is significant, Form 4797 must be present.

648 ➢ Form 8865 – When Expenditures Related to Rental Real Estate (SEQ 3390) is significant, Form 3468 must be present.

649 ➢ Form 8865 – When Total Foreign Taxes (SEQ 3690) is significant, Foreign Taxes (Paid) (SEQ 3670) or Foreign Taxes (Accrued) (SEQ 3680) must be significant.

650 ➢ Form 8865 – Only one of the following fields can be significant: Foreign Taxes (Paid) (SEQ 3670) or Foreign Taxes (Accrued) (SEQ 3680).

651 ➢ Form 8586 - If "Eligible Basis of Building(s)" (SEQ 030) is significant, 1 or more Forms 8609 must be present.

652 ➢ Form 8586 - If "Qualified Basis of Low-Income Buildings" (SEQ 040) is significant, 1 or more Forms 8609 must be present.

653 ➢ Form 8586 - If "Current Year Credit" (SEQ 110) is significant, one or more Forms 8609 must be present.

654 ➢ Form 8586 - If "Number of Forms 8609 Attached" (SEQ 020) is significant, a matching number of Forms 8609 must be present and a matching number of Schedules A (Form 8609) must be present.

655 ➢ Form 8865 – If File Form 1065 (SEQ 0800) is equal to “X”, then the EIN Foreign Partnership (SEQ 0650) must be numeric and the first two positions must be equal to a valid District Office Code.

656 ➢ Reserved

657 ➢ Form 8586 – Flow-through Entity EIN (SEQ 115) must be numeric and the first two digits must equal a valid District Office Code. Refer to Attachment 7 for District Office Codes.

658-659 ➢ Reserved

660 ➢ Form 8586 - When Passive Activity or Total Current Year Credit (SEQ 0140) and Net Income Tax (SEQ 300) both contain an entry greater than zero, Form 6251 must be present.

661
- Form 8865 – When Number of Foreign Disregarded Entities (SEQ 960) is significant, Attach List of Entities (SEQ 965) must equal "STMbnn".
- When Ordinary Income (Loss)(SEQ 2270) is significant, Ordinary Income (Loss)(Attach Schedule)(SEQ 2275) must equal "STMbnn".
- When Other Income (Loss) (SEQ 2300) is significant, Other Income (Loss)(Attach Schedule)(SEQ 2305) must equal "STMbnn".
- When Other Deductions (SEQ 2440) is significant, Other Deductions (Attach Schedule) (SEQ 2445) must equal "STMbnn".
- When Expenses From Other Rental Activities (SEQ 3180) is significant, Expenses (Attach Schedule)(SEQ 3185) must equal "STMbnn".
- When Other Portfolio Income (Loss) (SEQ 3270) is significant, Other Portfolio (Attach Schedule) (SEQ 3275) must equal "STMbnn".
- When Other Income (Loss) (SEQ 3300) is significant, Other Income (Loss) (Attach Schedule) (SEQ 3305) must equal "STMbnn".
- When Charitable Contributions (SEQ 3310) is significant, Charitable Contributions (Attach Schedule) (SEQ 3315) must equal "STMbnn".
- When Deductions Related to Portfolio Income (SEQ 3330) is significant, Deductions Related to Portfolio Income (Itemize) (SEQ 3335) must equal "STMbnn".
- When Other Deductions (SEQ 3340) is significant, Other Deductions (Attach Schedule) (SEQ 3345) must equal "STMbnn".
- When Other Adjustments & Tax Preference Items (SEQ 3540) is significant, Other Adjustments (Attach Schedule) (SEQ 3545) must equal "STMbnn".

- When Other Current Assets BOY (SEQ 3940) or Other Current Assets EOY (SEQ 3950) is significant, Other Current Assets (Attach Schedule) (SEQ 3955) must equal "STMbnn".
- When Other Investments BOY (SEQ 3980) or Other Investments EOY (SEQ 3990) is significant, Other Investments (Attach Schedule) (SEQ 3995) must equal "STMbnn".
- When Other Assets BOY (SEQ 4200) or Other Assets EOY (SEQ 4210) is significant, Other Assets (Attach Schedule) (SEQ 4215) must equal "STMbnn".
- When Other Current Liabilities BOY (SEQ 4280) or Other Current Liabilities EOY (SEQ 4290) is significant, Other Current Liabilities (Attach Schedule) (SEQ 4295) must equal "STMbnn".
- When Other Liabilities BOY (SEQ 4340) or Other Liabilities EOY (SEQ 4350) is significant, Other Liabilities (Attach Schedule) (SEQ 4355) must equal "STMbnn".
- When Listed Categories BOY (SEQ 4460) or Listed Categories EOY (SEQ 4470) is significant, Listed Categories (Attach Schedule) (SEQ 4475) must equal "STMbnn".
- When Total Other Increases (SEQ 4690) is significant, Other Increases (Itemize) (SEQ 4685) must equal "STMbnn".
- When Total Other Decreases (SEQ 4730) is significant, Other Decreases (Itemize) (SEQ 4725) must equal "STMbnn".

662 - Form 8865 – The following fields must be positive: SEQs 2320, 2330, 2360, 2370, 2380 and 3100.

663 - Schedule K-1 (Form 8865) – The following fields must be positive: SEQs 320, 370, 380, 390, 440 and 480.

664 - Reserved

665 - Form 8801 - Total Tax Credits (SEQ 220) must be greater than zero.

666 - Form 1040 – If Form 8801 Block (SEQ 1005) is equal to “X”, then Form 8801 must be present.

667 - Form 4797 – If Form 4797 is present and Gain/Loss (Form 8824 Sec 1231) (SEQ 456) or Form 8824 Ordinary Gain/Loss for Entire Yr. (SEQ 974) is significant, then Form 8824 must be present.

668 - Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN program since the Primary Taxpayer is a duplicate on the IRS File.

669 - Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program since the Secondary Taxpayer is a duplicate on the IRS File.

670 - Authentication Record – When the PIN Type Code (SEQ 008) is equal to "S", then the following fields must be present; Primary Date of Birth (SEQ 010), Primary Prior Year Adjusted Gross Income (SEQ 020), Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075), PIN Authorization Code (SEQ 080) and ERO EFIN/PIN (SEQ 090).
- When the Filing Status (SEQ 130) equals “2”, **AND** the Primary Date of Death (SEQ 020) is significant and the Secondary Date of Death (SEQ 040) on the Tax Return is NOT significant, bypass this check. Only the spouse fields are required.

671 - Authentication Record – When the PIN Type Code (SEQ 008) is equal to "S" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the following fields must

be present; Spouse Date of Birth (SEQ 040), Spouse Prior Year Adjusted Gross Income (SEQ 050) and Spouse Signature (SEQ 065).

- When the Secondary Date of Death (SEQ 040) on the Tax Return is significant and the Primary Date of Death (SEQ 020) is NOT significant, bypass this check. Only the primary fields are required.
- When the Primary Date of Death (SEQ 020) **AND** Secondary Date of Death (SEQ 040) are significant on the Tax Return, bypass this check. Only the primary fields are required.

672

- Authentication Record – When the PIN Type Code (SEQ 008) is equal to “P” or “S”, then the ERO EFIN/PIN (SEQ 090) must be present.
- When the PIN Type Code (SEQ 008) is equal to “O”, then the ERO EFIN/PIN (SEQ 090) cannot be present.

673

- Authentication Record – For On-Line Returns only, when the PIN Type Code (SEQ 008) is blank (No PIN Used), then the Jurat/Disclosure Code (SEQ 075) must equal "B".

674

- Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeroes. **And**
  The Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 035) on the Authentication Record.
- When the PIN Type Code (SEQ 008) is "Blank", then the Primary Taxpayer Signature (SEQ 035) cannot be present.
- When the Filing Status (SEQ 130) equals “2”, the Primary Date of Death (SEQ 020) on the Tax Return is significant and the Secondary Date of Death (SEQ 040) is NOT significant, bypass this check. Only the spouse fields are required.

675

- Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O" and the Filing Status (SEQ 130) is “2” (Married Filing Jointly), then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeroes. **And**
  The Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 065) on the Authentication Record.
- When the PIN Type Code (SEQ 008) is "Blank" and when the Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 035) and Spouse Signature (SEQ 065) cannot be present.
- When the Secondary Date of Death (SEQ 040) on the Tax Return is significant but the Primary Date of Death (SEQ 020) is NOT significant, bypass this check. Only the primary fields are required.

  When the Primary DATE of Death (SEQ 020) AND the Secondary Date of Death (SEQ 040) are significant on the Tax Return, bypass this check. Only the primary fields are required.

676

- Authentication Record – When the PIN Type Code (SEQ 008) is equal to “P”, “S”, or “O” and the Filing Status (SEQ 130) is “2” (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 035) and Spouse Signature (SEQ 065) both must be present.
- When the PIN Type Code (SEQ 008) is equal to “P”, “S” or “O” and the Filing Status is other than “2” (Married Filing Jointly), then the Spouse Signature (SEQ 065) cannot be present.
- When the Secondary Date of Death (SEQ 040) on the Tax Return is significant but the Primary Date of Death (SEQ 020) is NOT significant, bypass this check. Only the primary fields are required.

- When the Primary Date of Death (SEQ 020) AND the Secondary Date of Death (SEQ 040) are significant on the Tax Return, bypass this check. Only the primary fields are required.

- When the Filing Status (SEQ 130) equals “2”, the Primary Date of Death (SEQ 020) on the Tax Return is significant and the Secondary Date of Death (SEQ 040) is NOT significant, bypass this check. Only the spouse fields are required.

677
- Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if they are under the age of sixteen and has never filed a tax return.

678
- Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if they are under the age of sixteen and did not file a tax return in the previous year.

679
- Authentication Record – When the PIN TYPE Code (SEQ 008) is equal to “S” or “O”, the Primary Prior Year Adjusted Gross Income (SEQ 020) must match the Primary Prior Year Adjusted Gross Income on the IRS Master File.
- When the Filing Status (SEQ 130) equals “2”, and the Primary Date of Death (SEQ 020) on the Tax Return is significant and the Secondary Date of Death (SEQ 040) is NOT significant, bypass this check. Only the spouse fields are required.

680
- Authentication Record – When the PIN TYPE Code (SEQ 008) is equal to “S” or “O” and the Filing Status (SEQ 130) is “2” (Married Filing Jointly), the Spouse Prior Year Adjusted Gross Income (SEQ 050) must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File.
- When the Filing Status (SEQ 130) on the Tax Return equals “2”, and the Secondary Date of Death (SEQ 040) is significant, but the Primary Date of Death (SEQ 020) is NOT significant, bypass this check. Only the primary fields are required.

681
- Authentication Record – When the PIN Type Code (SEQ 008) is equal to "O", then the following fields must be present; Primary Date of Birth (SEQ 010), Primary Prior Year Adjusted Gross Income (SEQ 020), Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075) and PIN Authorization Code (SEQ 080).
- When the Filing Status (SEQ 130) equals “2” AND the Primary Date of Death (SEQ 020) is significant and the Secondary Date of Death (SEQ 040) on the Tax Return is NOT significant, bypass this check. Only the spouse fields are required.

682
- Authentication Record – When the PIN Type Code (SEQ 008) is equal to "O" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 040), Spouse Prior Year Adjusted Gross Income (SEQ 050) and Spouse Signature (SEQ 065).
- When the Secondary Date of Death (SEQ 040) on the Tax Return is significant and the Primary Date of Death (SEQ 020) is NOT significant, bypass this check. Only the primary fields are required.
- When the Primary Date of Death (SEQ 020) AND the Secondary Date of Death (SEQ 040) are significant on the Tax Return, bypass this check. Only the primary fields are required.

683
- Authentication Record – When the PIN TYPE Code (SEQ 008) is equal to “P” or “S”, the first six numeric of the ERO EFIN/PIN (SEQ 090) must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN)(11 digits total).

684 ➢ Authentication Record – When the PIN TYPE Code (SEQ 008) is equal to “P”, “S” or “O”, then the Paper Document Indicator 1 (SEQ 150) or Paper Document Indicator 3 (SEQ 170) or Paper Document Indicator 4 (SEQ 180) or Paper Documents Indicator 5 (SEQ 185) or Paper Document Indicator 6 (SEQ 188) or Paper Documents Indicator 7 (SEQ 189) of Summary Record cannot be present.

685 ➢ Summary Record - Number of Preparer Note Records (SEQ 110) must equal the number of preparer notes computed by the IRS.

686 ➢ Summary Record - Number of Election Explanation Records (SEQ 120) must equal the number of election explanations computed by the IRS.

687 ➢ Summary Record - Number of Regulatory Explanation Records (SEQ 130) must equal the number of regulatory explanations computed by the IRS.

688 ➢ Summary Record - Count of Authentication Record (SEQ 140) must equal the count of authentication record computed by the IRS.

689 ➢ Authentication Record – The year of Taxpayer Signature Date (SEQ 070) must equal current processing year.

690 ➢ Form Payment (Balance Due) – If Refund (SEQ 1270) of the Tax Form is greater than zero, then a Tax Type Code of Form 1040, Form 1040A or Form 1040EZ or Form 1040T cannot be present.

691 ➢ Form Payment (Balance Due) – Amount of Tax Payment (SEQ 060) cannot be greater than Amount Owed (SEQ 1290) of the Tax Form.

692 ➢ Form Payment – Amount of Tax Payment (SEQ 060) must be greater than zero.

693 ➢ Form Payment – When there are two occurrences of Form Payments, one of the occurrences must have a Tax Type Code (SEQ 070) of “1040S”.

694 ➢ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "S", then the Jurat/Disclosure Code (SEQ 075) must equal "C".

695 ➢ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", then the Jurat/Disclosure Code (SEQ 075) must equal "D".

696 ➢ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "O", then the Jurat/Disclosure Code (SEQ 075) must equal "A".

697 ➢ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", then the following fields must be present; Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075), PIN Authorization Code (SEQ 080) and ERO EFIN/PIN (SEQ 090).
➢ When the Filing Status (SEQ 130) equals “2”, the Primary Date of Death (SEQ 020) on the Tax Return is significant and the Secondary Date of Death (SEQ 040) is NOT significant, bypass this check. Only the spouse fields are required.

698 ➢ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the Spouse Signature (SEQ 065) must be present.
➢ When the Secondary Date of Death (SEQ 040) on the Tax Return is significant and the Primary Date of Death (SEQ 020) is NOT significant, bypass this check. Only the primary fields are required.

- When the Primary Date of Death (SEQ 020) AND the Secondary Date of Death (SEQ 040) are significant on the Tax Return, bypass this check. Only the primary fields are required.

699
- Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", then the following fields must NOT be present; Primary Prior Year Adjusted Gross Income (SEQ 020) and Spouse Prior Year Adjusted Gross Income (SEQ 050).

700
- Form 6781 – When Mixed Straddle Account Election Box (SEQ 040) equals “X”, Statement Required by Regulations (SEQ 050) must equal “STMbnn”.

701
- Form 6781 – When Form 1099-B Adjustments (SEQ 200) is significant, Form 1099-B Adjustment Schedule (SEQ 190) must contain “STMbnn”.

702
- Form 2120 - Person Supported First Name (SEQ 020) and Person Supported Last (SEQ 030) must be significant.

703
- Form 2120 – Eligible First Name (SEQ 040), Eligible Last Name (SEQ 045), SSN (SEQ 050), Street Address (SEQ 060), City (SEQ 070), State Abbr (SEQ 080), and Zip Code (SEQ 090) must be significant, else reject the return.

704
- Reserved

705
- Reserved

706
- Form 2120 – The Calendar Year (SEQ 010) must equal the Current Tax Year, else reject the return.

707
- Form 2120 - The Person Supported First Name (SEQ 020) must equal one of the following: Dependent First Name (SEQs 170, 180, 190, 200, 210).
- Last Name of Person Supported (SEQ 050) must equal one of the following: Dependent Last Name (SEQs 171, 181, 191, 201, 211).

708
- Form 2120 - SSN of Eligible Person (SEQ 050, 110, and 230) must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeroes or all nines.
- Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170, 050, 110, and 230) cannot equal Primary SSN (SEQ 010) of Form 1040/1040A and Filing Status (SEQ 130) equals "1", "3", "4", or "5".
- Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) cannot equal Primary SSN (010) or Secondary SSN (SEQ 030) of Form 1040/1040A with Filing Status (SEQ 130) equals "2".

709
- Reserved

710
- Form 9465 - When Direct Debit information is present, Routing Transit Number (SEQ 330) (RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT).
- Bank Account Number (SEQ 330) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeroes.
- If Routing Transit Number (SEQ 330) or Bank Account Number (SEQ 340) is significant, then Checking Account Indicator (SEQ 350) or Savings Account Indicator (SEQ 360) must equal “X”. Both cannot equal “X”.

711 ➢ Form 8082 - Only one of the Following fields can equal "X": Pass-Through Entity (Partnership) (SEQ 050) or Pass-Through Entity (Electing large Partnership) (SEQ 055) or Pass-Through Entity (S Corporation) (SEQ 060) or Pass-Through Entity (Estate) (SEQ 065) or Pass-Through Entity (Trust)(SEQ 070) or Pass-Through Entity (REMIC)(SEQ 075).

712 ➢ Form 8082 - Identifying Number of Pass-Through Entity (SEQ 080) and Name of Pass-Through Entity (SEQ 090) must be significant.

713 ➢ Form 8082 - The Identifying Number (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

714 ➢ Form 8082 - The Identifying Number (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

715 ➢ Form 8697 – Only one of the following fields can be significant; REG-Net Amount of Interest You Owe (SEQ 460) and SMI-Net Amount of Interest You Owe (SEQ 830).

716 ➢ Form 8697 - Identifying Number (SEQ 080) must equal either Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

717
- ➢ Form 1040 – When F8697 Literal (SEQ 1129) is equal to "FORM 8697", then Form 8697 must be present.
- ➢ Form 1040 – When F8697 Amount (SEQ 1131) is significant, then REG-Net Amount of Interest You Owe (SEQ 460) or SMI-Net Amount of Interest You Owe (SEQ 830) of Form 8697 must be significant.
- ➢ When REG-Net Amount of Interest You Owe (SEQ 460) or SMI-Net Amount of Interest You Owe (SEQ 830) of Form 8697 is significant, then F8697 Amount (SEQ 1131) must be significant.

718-719 ➢ Reserved

720 ➢ Form 3800 – When any two or more of the following forms are present, Form 3800 must be present: Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847 or Form 8861.

721
- ➢ Form 1040 – When Other Form Literal (SEQ 1010) equals “8834”, Form 8834 must be present.
- ➢ When Other Form Literal (SEQ 1010) equals “8844”, Form 8844 must be present.

722 ➢ Form 1040 - When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3800, Form 8801, Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, or Form 8861.

723
- ➢ Form 3468 – If Certified Historic Structures (SEQ 050) or Calculated Expenditures Certified Historic Struct. (SEQ 060) of Form 3468 is present, Qualified Rehabilitation NPS Number must be significant (SEQ 0070).
- ➢ Form 3468 – If Certified Historic Structures (SEQ 050) or Calculated Expenditures Certified Historic Struct. (SEQ 060) of Form 3468 is present, Date of NPS Approval (SEQ 070) must be significant. (Certified Historic Structures)

724 ➢ Form 3468 – If Current Year Investment Credit (SEQ 160) and Net Income Tax (SEQ 320) both contain an entry greater than zero, then Form 6251 must be present.

725 ➢ Form 3800 – If Current Year Investment Credit (SEQ 020) is significant, then Form 3468 must be present.

726 ➢ Form 3800 – If Current Year Work Opportunity Credit (SEQ 030) is significant, then Form 5884 must be present.

727 ➢ Form 3800 – If Current Year Welfare to Work Credit (SEQ 040) is significant, then Form 8861 must be present.

728 ➢ Form 3800 – If Current Year Credit for Alcohol Used As Fuel (SEQ 050) is significant, then Form 6478 must be present.

729 ➢ Form 3800 – If Current Year Credit for Increasing Research (SEQ 060) is significant, then Form 6765 must be present.

730 ➢ Form 3800 – If Current Year Low-Income Housing Credit (SEQ 070) is significant, then Form 8586 must be present.

731 ➢ Form 3800 – If Current Year Enhanced Oil Recovery Credit (SEQ 080) is significant, then Form 8830 must be present.

732 ➢ Form 3800 – If Current Year Disabled Access Credit (SEQ 090) is significant, then Form 8826 must be present.

733 ➢ Form 3800 – If Current Year Renewable Electricity Production (SEQ 100) is significant, then Form 8835 must be present.

734 ➢ Form 3800 – If Current Year Indian Employment Credit (SEQ 110) is significant, then Form 8845 must be present.

735 ➢ Form 3800 – If Current Year Credit for Employer Social Security (SEQ 120) is significant, then Form 8846 must be present.

736 ➢ Form 3800 – If Current Year Orphan Drug Credit (SEQ 130) is significant, then Form 8820 must be present.

737 ➢ Form 3800 – If Current Year Credit for Contributions (SEQ 140) is significant, then Form 8847 must be present.

738 ➢ Form 3800 – If Current Year Trans-Alaska Pipeline Credit (SEQ 150) is significant, then Current Yr Trans-Alaska Pipeline Attach Statement (SEQ 145) must equal "STMbnn".

739 ➢ Form 3800 – If Passive Activity Credits (SEQ 180) is significant, then Passive Activity Credits (SEQ 180) must not be greater than Current Year General Business Credit (SEQ 170).

740 ➢ Form 3800 – If Subtract Line 3 from Line 2 (SEQ 190) is significant, then Subtract Line 3 from Line 2 (SEQ 190) must not be less than zero.

741 ➢ Form 3800 – If Passive Activity Credits Allowed (SEQ 200) is significant, then Form 8582-CR must be present.

742 ➢ Form 3800 – If Tentative General Business Credit (SEQ 230) and Net Income Tax (SEQ 390) both contain an entry greater than zero, then Form 6251 must be present.

743 ➢ Form 3800 – The following fields must be positive: SEQs 020, 030, 050, 060, 070, 080, 090, 100, 110, 120, 130, 140, 150, 160, 180, 200, and 210.

744 ➢ Form 5884 – If Total Current Year Work Opportunity Credit (SEQ 0110) and Net Income Tax (SEQ 270) both contain an entry greater than zero, then Form 6251 must be present.

745 ➢ Form 6478 – Qualified Ethanol Fuel Production (SEQ 020) cannot be greater than 15000000 (fifteen million).

746 ➢ Form 6478 - If Total Current Year Credit for Alcohol Used as Fuel (SEQ 230) and Net Income Tax (SEQ 390) both contain an entry greater than zero, then Form 6251 must be present.

747 ➢ Form 6765 – Fixed-base Percentage (SEQ 100) cannot be greater than 16% (016000).

748 ➢ Form 6765 – If Subtract Line 2 from Line 1 – Sect. A (SEQ 040), Subtract Line 11 from Line 8 (SEQ 130), Subtract line 18 from Line 17 (SEQ 220), Subtract Line 27 from Line 25 (SEQ 310), Subtract Line 29 from Line 25 (SEQ 330) Subtract Line 30 from Line 28 (SEQ 340), Subtract Line 32 from Line 25 (SEQ 360), and Subtract Line 33 from line 30 (SEQ 370) cannot be less than zero.

749 ➢ Form 6765 - If Subtract Line 43 from Line 42 (SEQ 530) and Net Income Tax (SEQ 690) both contain an entry greater than zero, then Form 6251 must be present.

750 ➢ Form 8820 - If Total Current Year Orphan Drug Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero, then Form 6251 must be present..

751 ➢ Form 8826 – Subtract Line 2 from Line 1 (SEQ 030) cannot be less than zero.

752 ➢ Form 8826 – Total Current Year Disabled Access Credit (SEQ 070) cannot be greater than 5000.

753 ➢ Form 8826 - If Total Current Year Disabled Access Credit (SEQ 070) and Net Income Tax (SEQ 230) both contain an entry greater than zero, then Form 6251 must be present.

754 ➢ Form 8830 - If Total Current Year Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero, then Form 6251 must be present.

755 ➢ Form 8834 - If Tentative Qualified Electric Vehicle Credit (SEQ 230) and Net Regular Tax (SEQ 360) both contain an entry greater than zero, then Form 6251 must be present.

756 ➢ Form 8835 - If Total Current Year Credit (SEQ 200) and Net Income Tax (SEQ 360) both contain an entry greater than zero, then Form 6251 must be present.

757 ➢ Form 8844 - If Tentative EZE Credit (SEQ 120) and Net Income Tax (SEQ 280) both contain an entry greater than zero, then Form 6251 must be present.

758 ➢ Form 8845 - If Total Current Year Credit (SEQ 070) and Net Income Tax (SEQ 230) both contain an entry greater than zero, then Form 6251 must be present.

759 ➢ Form 8846 - If Total Current Year Credit (SEQ 080) and Net Income Tax (SEQ 240) both contain an entry greater than zero, then Form 6251 must be present.

760 ➢ Form 8847 - If Total Current Year CDC Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero, then Form 6251 must be present.

761 ➢ Form 8859 – Divide Line 3 by $20,000 (SEQ 140) cannot be greater than a decimal of 1.0000.

762 ➢ Form 8861 - If Total Current Year Welfare-to-Work Credit (SEQ 080) and Net Income Tax (SEQ 240) both contain an entry greater than zero, then Form 6251 must be present.

763-767 ➢ Reserved

768 ➢ Form 8621 – If Deemed Dividend Election (SEQ 0250) equal “X”, then Attach Statement For Post 1986 Earnings & Profits (SEQ 0255) must contain "STMbnn".

769 ➢ Form 8621 – If Total Amount Of Cash & Fair Market Value Of Other (SEQ 0360) is greater than Add Lines 1c and 2c (SEQ 0350), then Attach Statement (SEQ 0365) must contain "STMbnn".

770 ➢ Tax Form – If Third Party Designee “Yes” Box (SEQ 1303) is equal “X”, then Name of Paid Preparer must be significant.

Third Party Designee “Yes” Box (SEQ 1303) and Third Party Designee “No” Box (SEQ 1305) cannot both equal “X”.

771 ➢ Form 8621- Identifying Number (SEQ 020) must be significant.

772 ➢ Form 8621 – When Total Distributions From PFIC During Current Tax Year (SEQ 500) or Total Distributions, Reduced (SEQ 510) or Enter Gain (LOSS) of A Sec. 1291 Fund (SEQ 550) is significant then Attach statement for each Distribution and Disposition (SEQ 555) must contain “STMbnn”.

773 ➢ Form 8621 – If Elect to Treat PFIC as QEF (SEQ 230) equals “X” then PRO RATA Share of the Ordinary Earnings of the QEF (SEQ 290), Portion of Line 1a (SEQ 300), Subtract Line 1b from Line 1a (SEQ 310), PRO RATA Share of Total NET Capital Gain of QEF (SEQ 320), Portion of Line 2a (SEQ 330) and Subtract Line 2b from Line 2a (SEQ 340) must be significant.

774 ➢ Form 8621 – When Elect to Recognize Gain on Sale of Interest in PFIC (SEQ 240) equals “X”, then Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 550) must be significant.

775 ➢ Form 8621 – When Elect to Treat POST 1986 Earnings & Profits as an Excess Distribution (SEQ 250) equals “X”, then Subtract Line 10d from Line 10a (SEQ 540) must be significant.

776 ➢ Form 8621 – When Elect to Extend Time of PYMT (SEQ 260) equal “X”, then Add Lines 1c and 2c (SEQ 350), Total amount of Cash & Fair Market Value of Other

Property Distributed (SEQ 360), Enter Portion of Line 3a (SEQ 370), Add Lines 3b and 3c (SEQ 0380), Subtract Line 3d From Line 3a (SEQ 390), Total Taxable Income For the Tax Year (SEQ 400), Total Tax Without Regard to Amount on Line 3e (SEQ 410) and Subtract Line 4b From Line 4a (SEQ 420) must be significant.

777 ➢ Form 8621 – If Election to Recognize Gain On Deemed Sale of Interest In PFIC (SEQ 270) equal "X", then Subtract Line 10d From Line 10a (SEQ 540) or Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 550) must be significant.

778 ➢ Form 1040 – When F8611 Literal (SEQ 1114) equals "LIHCR" and F8611 Amount (SEQ 1116) is significant, then Form 8611 must be present.

779 ➢ Form 1040 – If F8693 Approved Indicator (SEQ 1118) is significant, then F8693 Approved Date (SEQ 1119) must be significant. If F8693 Approved Date (SEQ 1119) is significant, then F8693 Approved Indicator (SEQ 1118) must be significant.

780 ➢ Form 8609 – Percentage Aggregate Basis Financed (SEQ 250) cannot be blank.

781 ➢ Form 8609 – If Form 8609 is present, then Paper Document Indicator 7 (SEQ 189) for Form 8609 must equal 1.

782 ➢ Form 982 – When Discharge of Indebtedness in a Title 11 Case (SEQ 020) equals blank, Discharge of Indebtedness to the Extent Insolvent (SEQ 030) equals blank, Discharge of Qualified Real Prop Bus Indebtedness (SEQ 050) equals blank and Discharge of Qualified Farm Indebtedness (SEQ 040) is equal to "X", then Amt Excluded From Inc: To Reduce Basis (SEQ 150) must be blank.

783 ➢ Form 982 – When Amt Excluded From Inc: Under Section 108(b)(5) (SEQ 100) is significant, then Attach Description of Transactions (SEQ 085) must equal "STMbnn".

784 ➢ Form 982 – When Discharge of Qualified Real Prop Bus Indebtedness (SEQ 050) is significant, then Amt Excluded From Inc: Discharge of Qual Real Prop (SEQ 090) must be significant.

785 ➢ Form 2439 – All of these fields must be significant: Company or Trust Name Control (SEQ 050), Company or Trust Name (SEQ 060), and Company or Trust Identification Number (SEQ 120).

786 ➢ Form 2439 – Shareholder SSN (SEQ 130) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

787-789 ➢ Reserved

790 ➢ Form 1040 – If Form 2439 Block (SEQ 1202) equal "X", then Form 2439 must be present and vice versa.

791 ➢ Form 1040 – If Other Payments (SEQ 1210) is significant, then at least one of the following must equal "X": Form 2439 Block (SEQ 1202), Form 4136 Block (SEQ 1205).

792-794 ➢ Reserved

795 ➢ Form W-2C – When Corrected Name Box (SEQ 100) is significant, then Employee's Incorrect Name (SEQ 350) must be significant.

796 ➢ Form W-2C – When Employee's Correct SSN (SEQ 170) is present, then Employee's Incorrect SSN (SEQ 340) must be significant.

797-804 ➢ Reserved

805 ➢ TRANS Record B (TRANB) must be present.

806 ➢ TRANS Record A (TRANA) - Processing Site (SEQ 040) must equal a valid Electronic Filing site: "A" = Cincinnati, "B" = Ogden, "C" = Andover, "D" = Memphis, "E" = Austin.

807-821 ➢ Reserved

822 ➢ TRANS Record A (TRANA) - Transmission Sequence for Julian Day (SEQ 080) matches a previously accepted transmission (Duplicate Transmission).

823 ➢ Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.

824 ➢ TRANS Record A (TRANA) - Transmitter EFIN (SEQ 110) must be present.

825 ➢ Invalid Sequence of Records in Transmission – The data records of the transmission must be in the following sequence: TRANA, TRANB, Return Records (1-500 for dial-up or 1-10,000 for dedicated/leased line or high speed protocal), and RECAP.
➢ The format and content of the TRANA, TRANB, and RECAP Records must be exactly as defined in Part II Record Layouts.

826-829 ➢ Reserved

830 ➢ RECAP Record - Total EFT (SEQ 020) does not equal program-computed count. Total EFT Count is a count of Direct Deposit Requests and is incremented for each return that contains a non-blank character in any one of the Direct Deposit data fields (SEQ 1272, 1274, 1276, 1278) of the Tax Form. If an extraneous character is present within those fields, it will be counted as an EFT.

831 ➢ RECAP Record - Total Return Count (SEQ 030) does not equal program-computed count. Total Return Count is a count of returns transmitted and is incremented each time the Primary SSN within a Record ID changes.

832 ➢ RECAP Record – Total State Only Return Count (SEQ 0130) does not equal program computed count. Total State Only Return Count is a count of State Only Returns transmitted and is incremented each time the Primary SSN within a Record ID changes.

833-839 ➢ Reserved

840 ➢ RECAP Record - The following fields must equal those in the Trans Record A (TRANA):

IDENTIFICATION	TRANA	RECAP
ETIN plus Transmitter's Use Code	SEQ 060	SEQ 040
Julian Day of Transmission	SEQ 070	SEQ 050
Transmission Sequence Number for Julian Day	SEQ 080	SEQ 060

841-899 ➢ Reserved

900 ➢ Primary SSN (SEQ 010) of the Tax Form cannot duplicate Primary SSN or Secondary SSN of any previously accepted electronic return for the current tax year.

901 ➢ Reserved

902 ➢ Declaration Control Number (DCN) (SEQ 008) of the Tax Return Record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing year, and cannot be duplicated in the same "drain" of returns from the FEPS within a transmission.

903 ➢ Secondary SSN (SEQ 030) of the Tax Return cannot duplicate the Secondary SSN of any previously accepted return for the current tax year. The Secondary SSN cannot have been filed previously as a Primary SSN for the current tax year.

904 ➢ Primary SSN (SEQ 010) of the Tax Return cannot duplicate a Primary SSN within the same “drain” of returns.

905 ➢ Declaration Control Number (DCN) (SEQ 008) of the Tax Return cannot duplicate a DCN within the same “drain” of returns.

906 ➢ Secondary SSN (SEQ 030) of the Tax Return cannot duplicate a Secondary SSN within the same “drain” of returns.

907-998 ➢ Reserved

999 ➢ A maximum of 96 Error Reject Codes can be provided in the acknowledgment file. If more than 96 reject conditions are identified, the 96th Error Reject Code will be replaced with "999".

1000 ➢ Form 1310 – When the Filing Status Code (SEQ 0130) of the Tax Form is NOT equal to “Married Filing Joint” and the Refund (SEQ 1270) of the Tax Form is significant, then Form 1310 must be present and the Decedent’s SSN (SEQ 0040) must equal the Primary SSN (SEQ 0010) of the Tax Form.

1001 ➢ Form 1310 – When the Filing Status Code (SEQ 0130) of the Tax Form is equal to “Married Filing Joint”, the Decedent’s SSN (SEQ 0040) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of the Tax Form.

1002 ➢ Form 1310 – The Tax Year Decedent Due Refund (SEQ 0010) must equal the current tax year.

1003 ➢ Form 1310 – The year of the Date of Death (SEQ 0030) must equal either the current tax year or the current processing year.

1004 ➢ Form 1310 – The Date of Death (SEQ 0030) must match data from the IRS Master File and either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040).

1005 ➢ Form 1310 – When Person Other Than A or B Claiming Decedent Refund (SEQ 0190) equals “X” then all of the following fields must also equal “X”: Did Decedent Leave a Will “YES” Box (SEQ 0210) or Did Decedent Leave a Will “NO” Box (SEQ 0020), Court Appointed Personal Rep “NO” Box (SEQ 0240), Personal Rep will be

Appointed “NO” Box (SEQ 0260) and Refund Paid out According to State Laws “YES” Box (SEQ 0270).

1006
- Form 1310 – When Perosn Other Than A or B Claiming Decedent Refund (SEQ 0190) and Refund Paid Out According to State Laws “YES” Box (SEQ 0270) are equal to “X”, then at least one of the following fields on the Tax Form must be significant: Primary Date of Death (SEQ 0020) or Secondary Date of Death (SEQ 0040).

1007
- Form 1310 – Person Claiming Refund Signature (SEQ 0290) and Signature Date (SEQ 0300) must be significant.

1008
- Form 1310 – Valid Proof of Death is in my Possession (SEQ 0200) must equal “X”.

1009
- Form 1310 – Street Address (SEQ 0100) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).
- Street Address (SEQ 0100) is a required field.

1010
- Form 1310 – Zip Code (SEQ 0150) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0140). The zip code cannot end in “00”, with the exception of 20500 (the White House zip code).

1011
- Form 1310 – State Abbreviation (SEQ 0140) must be significant and consistent with the standard state abbreviations issued by the Postal Service.
- State Abbreviation (SEQ 0140) is a required field.

1012
- Form 1310 – City (SEQ 0130) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.
- City (SEQ 0130) is a required field.

1013
- Form 1310 – If Address Ind (SEQ 0160) equals “1” (APO/FPO Address) (APO/FPO Address), then City (SEQ 0160) must equal “APO” or “FPO”, and State Abbreviation (SEQ 0140) must equal “AA”, “AE”, or “”AP” with the appropriate Zip Code (SEQ 0150). If State Abbreviation (SEQ 0140) equals “AA”, “AE”, or “AP”, then Address Ind (SEQ 0160) must equal “1”.

1014
- Tax Form – When Filing Status Code (SEQ 0130) is equal to “2” and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) and the Refund (SEQ 1270) are significant, then Form 1310 must be present and Name line 2 must match the Name of Person Claiming Refund (SEQ 0060) on Form 1310.

1015
- Tax Form – When Filing Status Code (SEQ 0130) is equal to “2” and either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) are significant, then either the Surviving Spouse Yes (SEQ 1325) or the Surviving Spouse No (SEQ 1326).

1016
- Tax Form – When Filing Status Code (SEQ 0130) is NOT equal to “2” and the Primary Date of Death (SEQ 0020) and the Refund (SEQ 1270) are significant, then Form 1310 must be present and Person Other than A or B Claiming Decedent Refund (SEQ 0190) must be significant.

1017
- Form 1310 – The SSN of Person Claiming Refund must be significant and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- When two Forms 1310 are present, the SSN of Person Claiming Refund (SEQ 0070) of the first Form 1310 must equal the SSN of Person Claiming Refund (SEQ 0070) of the second Form 1310.

1018
- Form 1310 – When only one Form 1310 is present, Decedent's SSN (SEQ 0040) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- When two Forms 1310 are present, Decedent's SSN (SEQ 0040) of the first Form 1310 must equal Primary SSN (SEQ 0010) of Form 1040 and Decedent's SSN (SEQ 0040) of the second Form 1310 must equal Secondary SSN (SEQ 0030) of Form 1040.

1019
- Reserved

1020
- Form 970 – If Valued At Cost "No" Box (SEQ 0080) is equal to "X", then if No, Explanation (SEQ 0090) must equal "STMbnn".

1021
- Form 970 – If Inventory Taken at Actual Cost "No" Box (SEQ 0110) is equal to "X", then Actual Cost "No" Explanation (SEQ 0120) must equal "STMbnn".

1022
- Form 970 – If Adjustment Included in Income over 3 Years "N" Box (SEQ 0160) is equal to "X", then Adjustment "No" Explanation (SEQ 0170) must equal "STMbnn".

1023
- Form 970 – If Goods Treated as Acquired "N" Box (SEQ 0200) is equal to "X", then Goods Treated as Acquired "N" Explanation (SEQ 0210) must equal "STMbnn".

1024
- Form 970 – If Other Cost Method Box (SEQ 0290) is equal to "X", then Other Cost Method Explanation (SEQ 0300) must equal "STMbnn".

1025
- Form 970 – If any of the following fields equal "X": Line Type or Class of Goods Box (SEQ 0350), Pooling Method Box (SEQ 0360), Natural Business Unit Box (SEQ 0370), Multiple Pools Box (SEQ 0380), Raw Material Content Box (SEQ 0390) and Simplified Dollar-value Method Box (SEQ 0400), then Statements describing Contents of Pool (SEQ 0340) must equal "STMbnn".

1026
- Form 970 – If Other Pooling Method Box (SEQ 0410) is equal to "X", then Other Pooling Method Explanation (SEQ 0420) must equal STMbnn".

1027
- Form 970 – If any of the following fields equal "X": Double Extension Box (SEQ 0440), New Vehicle Alternative LIFO (SEQ 0450), Index Box (SEQ 0460), Link-chain Box (SEQ 0470) and Used Vehicle Alternative LIFO (SEQ 0480), then description of LIFO Computation Method (SEQ 0430) must equal "STMbnn".

1028
- Form 970 – If Other Method Box (SEQ 0490) is equal to "X", then Other Cost Computing Method Explanation (SEQ 0500) must equal "STMbnn".

1029
- Form 970 – If Commissioner's Permission to Change "Yes" Box (SEQ 0530) is equal to "X", then Copy of Grant Letter Retained by Filer (SEQ 0550) must equal "Y".

1030
- Form 970 – If Used LIFO Method Before "Yes" Box (SEQ 0560) is equal to "X", then Used LIFO Before Explanation (SEQ 0570) must equal "STMbnn".

1031

- Form 970 – When only one Form 970 is present, the SSN (SEQ 0020) must equal the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.
- When two Forms 970 are present, the SSN (SEQ 0020) of the first Form 970 must equal the Primary SSN (SEQ 0010) of Form 1040 and the SSN (SEQ 0020) of the second Form 970 must equal the Secondary SSN (SEQ 0030) of Form 1040.

1032-1040

- Reserved

1041

- Form W-2GU – When Advance EIC Payment (SEQ 0200) is significant, taxpayers cannot file Form 1040EZ.

1042

- Form W-2GU – Employer City (SEQ 0070) must contain at least three characters.

1043

- Form W-2GU – Employer Identification Number (SEQ 0040) must be numeric, then first two digits of Employer Identification Number (SEQ 0040) must equal a valid District Office Code, Employer Name Control (SEQ 0045) must be significant, and W-2GU Indicator (SEQ 0300) must equal "N" or "S".

  Note: The value "N" (non-Standard) indicates that the Form W-2GU was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form W-2GU was used. The value "S" (Standard) identifies a Form W-2GU that is a computer-produced print, an IRS form, or an IRS-approved facsimile.

1044

- Form W-2GU – The following fields must be significant: Employer Name (SEQ 0050), Employer Address (SEQ 0060), Employer Name (SEQ 0090), Employee Address (SEQ 0100), Employee City (SEQ 0110), Employee State (SEQ 0113), Employee Zip Code (SEQ 0115), and Wages (SEQ 0120).

  Exception: The check for Wages (SEQ 0120) is bypassed when Combat Pay has been excluded from Wages.

  Exception: When a period (.) is present in the Employee State (SEQ 0113), the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.

1045

- Form W-2GU – Employee SSN (SEQ 0080) must equal either the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.

1046

- Summary Record – Number of Forms W-2GU Records (SEQ 0063) must equal the number of Forms W-2GU computed by the IRS.

1047

- Form W-2GU – If the total of Wages (SEQ 0120) from Form(s) W-2GU is greater than $4,999 and the Adjusted Gross Income (SEQ 0750) of Tax Forms is greater than $49,999, then Form 1040 must be used, Form 5074 must be attached and the return must be processed at the Andover Submission Processing Center.

1048

- Tax Form – If the State Abbreviation (SEQ 0087) is equal to "GU"
  and
  Wages, Salaries, and Tips (SEQ 0375) equals the total amount(s) of Wages (SEQ 0120) from Form(s) W-2GU
  and
  Wages, Salaries, and Tips (SEQ 0375) equals Total Income (SEQ 0600) from Form 1040/A or Adjusted Gross Income (SEQ 0750) from Form 1040EZ
  and

Total Payments (SEQ 1250) equals the total amount(s) of Guam Withholding (SEQ 0130) from Form(s) W-2GU, then this return must be filed with the Department of Revenue and Taxation, Government of Guam.

1049 ➢ Reserved

1050 ➢ Form 8594 – When SEQ 300 is present, then SEQ 315 must equal “STMbnn”.

1051-1059 ➢ Reserved

1060
- STCGL/LTCGL – Schedule D Page 1 or Form 8865 Page 1 must be the next record after the Capital Gain/Loss Records.
- The Subpart Type (SEQ 0001) and Subpart Occurrence Number (SEQ 0005) must match the Record ID (SEQ 0000) and Schedule/Form Occurrence Number (SEQ 0005) from the parent (Schedule D or Form 8865) that immediately follows the Capital Gain Records.

1061
- STCGL/LTCGL – The Transaction Occurrence Number (SEQ 0010) must be significant and in ascending, consecutive numerical sequence beginning with “0000001”.

1062
- STCGL/LTCGL – any STCGL Reference number “STCGL” occurring within a tax return must have a corresponding STCGL Record.
- Any LTCGL Reference number “LTCGL” occurring within a tax return must have a corresponding LTCGL Record.
- If ST Property Desc 1 of Schedule D (SEQ 0020) is equal to “STCGL” then SEQ 0030 – 0285 must be blank. If L-T Description of Property of Form 8865 (SEQ 2760) is equal to “LTCGL” then SEQ 2770-3030 must be blank.

1063
- Summary Record – Number of STCGL Records (SEQ 133) must equal the number of STCGL Records computed by the IRS.

1064
- Summary Record – Number of LTCGL Records (SEQ 135) must equal the number of LTCGL Records computed by the IRS.

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

See Appendix for assistance in identifying SEQ numbers.

001
- The Summary Record must be present.

003
- The Tax Period must be "200212".

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

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

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

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

- All alphanumeric fields must be left justified (and blank-filled when transmitting in fixed format) unless otherwise specified.

- Significant date fields must contain numeric characters in the following formats, unless otherwise specified:
  Year fields with a length of four positions = YYYY
  Date fields with six positions = MMYYYY
  Date fields with eight positions = MMDDYYYY

014
- When there is an entry in a field defined as "NO ENTRY", the return will be rejected.

016
- Zip Code Form 56, 9465 (SEQ 0090), Form 2350 (SEQ 0100), Form 2688 (SEQ 0100), Form 4868 (SEQ 0070) must be within the valid range of zip codes listed for that state and must not end in "00", with the exception of 20500 (the White House Zip Code)
- Zip Code Form 9465 (SEQ 0090) is a required field.

020
- Name Line 1 Form 4868 (SEQ 0030) or Taxpayer's Name Forms 56, 2350, 2688 and 9465 (SEQ 0010) cannot have leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&), hyphen (-) and less-than sign (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space. Do not enter a space before or after any less-than sign; the less-than sign takes the place of a space. Note: The Taxpayer's Name for forms 56, 2350, 2688 and 9465 cannot have ampersand (&).
- If Spouse Name for Form 9465 (SEQ 0030), Form 2350 (SEQ 0040) and Form 2688 (SEQ 0040) is present, it must meet the same criteria for validation as Taxpayer's Name.
- DO NOT ENTER DECEDENT NAMES IN NAME LINE 1 OR TAXPAYER'S NAME. DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.
- The Name Line 1 Form 4868 (SEQ 0030) is a required field.
- Taxpayer's Name for Form 56 (SEQ 0010), Form 9465 (SEQ 0010), Form 2350 (SEQ 0010) and Form 2688 (SEQ 0010) is a required field.

022
- State Abbreviation Form 9465 (SEQ 0080), Form 2350 (SEQ 0090), Form 2688 (SEQ 0090), Form 4868 (SEQ 0060) must be alpha and consistent with the standard state abbreviations issued by the Postal Service.

  Form 9465 - State Abbreviation (SEQ 0080) is a required field.

023
- The City Form 9465 (SEQ 0070), Form 2350 (SEQ 0080), Form 2688 (SEQ 0080), Form 4868 (SEQ 0050) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.
- The Foreign Country Form 2350 (SEQ 0120), Form 2688 (SEQ 0120), Form 4868 (SEQ 0036) must be present, left justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.
- City may not contain consecutive, embedded spaces. Only alphabetic characters and spaces are valid. DO NOT abbreviate cities.
- Form 9465 - City (SEQ 070) is a required field.

027
- The Electronic Document Originator Name (Field 0010) must be present in the Summary Record.
- The EFIN of the Originator (Field 0020) must be present in the Summary Record AND be equal to the EFIN in the DCN of the ETD Document.

028 ➢ The District Office Code in the EFIN of the Originator in the Document Record must be valid.

030 ➢ Payment forms must be filed with Form 4868.
➢ Authentication form must be filed with form payment.

031 ➢ The Document Sequence Number must be numeric.

032 ➢ The Declaration Control Number must be numeric.

033 ➢ Fields within a record cannot be longer than specified.

034 ➢ Record ID - For each record, significant data must be present following the Record ID.

035 ➢ Field Sequence Numbers within each record must be in ascending order and must be valid for that record.

044 ➢ The incoming record has an invalid RECORD ID. The Form is invalid for Electronic Transmitted Documents, or the page number is incorrect or duplicated.

045 ➢ The number of occurrences for tax documents cannot exceed the number specified.
➢ The format and content of the record identification information (Record Id) which begins each type of record must be exactly as presented in the input specifications.

060 ➢ The Document Sequence Number (DSN) must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.

061 ➢ The Declaration Control Number (DCN) must be in ascending numerical sequence within the transmission. However, the DCNs within the transmission do not have to be consecutive.

062 ➢ The first two digits of the Declaration Control Number (DCN) must be zeros.

064 ➢ The Year Digit of Declaration Control Number (DCN) must be "**2**".

071 ➢ If present, the Spouse SSN must be all numeric, cannot be all zeros, nor all nines; must be within the valid range of SSNs/ITINs and must not equal the Primary SSN.

167 ➢ Form 9465 - Monthly Payment Date (SEQ 310) must be significant and must be within the 01 to 28 range.

168 ➢ Form 9465 - Monthly Payment (SEQ 300) must be equal to or greater than $25.

172 ➢ Form 9465 - Amount Owed on Tax Return (SEQ 280) cannot be greater than $25000.

304 ➢ If Form Payment is for extension or gift tax payment for primary filer, Primary Pin Number (SEQ 0035) must be present.
➢ If Form Payment is for gift tax payment for spouse, Secondary Pin Number (SEQ 0120) must be present.
➢ The Primary PIN number must be present for Form 2350(SEQ 0330), Form 2688 (SEQ 0280), and Form 9465 (SEQ 0380).

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

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

310
- Forms 4868 and 2350 must be received no later than April 15, 2003 or April 20, 2003 in the case of corrected forms.

311
- Form 2688 must be received no later than August 15, 2003 or August 20, 2003 in the case of retransmitted forms.
- For Foreign Forms 4868 and 2350 they must be received no later than June 16, 2003 in the case of retransmitted or June 21, 2003.

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

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

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

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

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

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

318

- The Form 9465 Taxpayer's Home Phone Number (SEQ 0110) or Work Phone Number (SEQ 0130) is a required field.
- The Form Payment Taxpayer's Day Time Phone Number (SEQ 0090) is a required field.

319

- For Form 2688, the Filed Form 4868 for Auto Extension YES CKBX (SEQ 0230) must be set and Filed Form 4868 for Auto Extension NO CKBX (SEQ 0240) must not be set.

320

- The Amount of Tax Payment on the Form PMT (SEQ 0060) must be greater than zeroes.
- If Part IV is present on Form 4868, the Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be less than or equal to the amount on Form 4868, Line 10 minus Lines 7 and 8.
- If Part IV is not present on Form 4868, the Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be less than or equal to the amount on Form 4868, Line 10.
- The Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 0709P) must be less than or equal to the amount on Form 4868, Line 7, Self Amount of Gift/GST Tax Payment.
- The Amount of Tax Payment on the Form PMTX (SEQ 0060) (Tax Type Code must be less than or equal to the amount on Form 4868, Line 8, Spouse Amount of Gift/GST Tax Payment.

321

- For Form 2350, Line 4 (SEQ 220 through SEQ 260) must be filled and valid.

322

- The Extension Date for Form 2350 (SEQ 0160) and Form 2688 (SEQ 0160) is a required field.

395

- The Primary SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 4868.
- If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 4868.

396

- The Form 9465 Routing Transit Number (RTN)(SEQ 0330), or the Form 4868 Form Payment Routing Transit Number (SEQ 0030) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must Process Electronic Funds Transfer (EFT).
- The Bank Account Number for Form 9465 (SEQ 0340) or Form Payment (SEQ 0040) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
- Form 9465 if the Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant then Checking Account Indicator (SEQ 0350) or Savings Account Indicator (SEQ 0360) must equal "X". Both cannot equal "X".
- The Type of Account for Form 4868 Form Payment Payment (SEQ 0050) must contain "1" or "2".

397

- The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 15, 2002, when a domestic payment is present.
- The Requested Payment Date (SEQ 0080) cannot be later than June 15, 2002, when a foreign payment is present.
- The Requested Payment Date for Form PMT (SEQ 0080) must be a valid date format (YYYYMMDD).

490 ➢ When Electronic Postmark is present, Year of Electronic Postmark Date (SEQ 0260) must equal the current processing year.

491 ➢ When Electronic Postmark is present, the following three fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280). (For Authorized Electronic Postmark Transmitters only).

668 ➢ Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN Program since the Primary Taxpayer is a duplicate on the IRS File.

669 ➢ Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN Program since the Secondary Taxpayer is a duplicate on the IRS File.

670 ➢ When the PIN Type Code (SEQ 0008) of Authentication Record is “S”, then, Primary Date of Birth (SEQ 0010), Primary Prior Year AGI (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present..

671 ➢ When the PIN Type code (SEQ 0008) of Authentication Record is “S” and Spouse PIN number is present (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465), then, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050), and Spouse Signature (SEQ 0065) must be present.

673 ➢ When a Self-Select PIN is present in the Primary PIN Number Form 2350 (SEQ 0330), Form 2688 (SEQ 0280), Form PMT (SEQ 0110), then Primary Date of Birth (SEQ 0010) must match with the IRS master file.

674 ➢ When a Self-Select PIN is present in the Spouse PIN Number Form 2350 (SEQ 0340), Form 2688 (SEQ 0290), Form PMT (SEQ 0120),then the Spouse Date of Birth (SEQ 0040) of the Authentication Record must match with the IRS master file.

675 ➢ When a Self-Select PIN is present in the Primary PIN Number Form 2350 (SEQ 0330), Form 2688 (SEQ 0280), Form PMT (SEQ 0110), or the Spouse PIN number Form 2350 (SEQ 0340), Form 2688 (SEQ 0290), Form PMT (SEQ 0120), the PIN must be five digits and cannot be all zeros.

677 ➢ The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen.

678 ➢ The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen.

679 ➢ When the PIN Type Code (SEQ 0008) of Authentication Record is “S” or “O”, then, Primary Prior Year AGI (SEQ 0020) of Authentication record must match with IRS Master File.

680 ➢ When the PIN Type Code (SEQ 0008) of Authentication Record is “S” or “O”, then, Spouse Prior Year AGI (SEQ 0050) of Authentication record must match with IRS Master File.

681 ➢ Authentication Record – When a Select-Select PIN is present, Prior Year Primary Total Tax (SEQ 0030) does not match Prior Year Primary Total Tax on the IRS Master File.

682 ➢ Authentication Record – When a Select-Select PIN is present, Prior Year Secondary Total Tax (SEQ 0060) does not match Prior Year Secondary Total Tax on the IRS Master File.

697 ➢ When the PIN Type Code (SEQ 0008) of Authentication Record is “P”, then, Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jureat/Disclosure Code (SEQ 0075) must be present.

698 ➢ When the PIN Type Code (SEQ 0008) of Authentication Record is “P”, then, Spouse PIN Number (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then, Spouse Signature (SEQ 0065) must be present.

805 ➢ The TRANB record must be present.

806 ➢ The processing site must be a valid ETD site: ANSC, AUSC, CSC, MSC or OSC.

822 ➢ The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.

823 ➢ If there is any unrecognizable or inconsistent control data, the transmission will be rejected.

824 ➢ The EFIN of the Transmitter must be present.

825 ➢ The data records of the transmission must be in the following sequence: TRANA, TRANB, all form records and RECAP record.
➢ The Form Records must be present.
➢ The Transmission Type Code in the TRANS Record A (TRANA) must be “D”.

831 ➢ Total Form Count on the RECAP record is a count of forms transmitted and must match the counts computed by the IRS. This count is incremented each time the Primary SSN changes.

Note: Do not include Form Payment in your count.

840 ➢ RECAP Record - The following fields must equal those in the Trans Record A (TRANA):

IDENTIFICATION	TRANA	RECAP
ETIN plus Transmitter's Use Code	SEQ 060	SEQ 040
Julian Day of Transmission	SEQ 070	SEQ 050
Transmission Sequence Number for Julian Day	SEQ 080	SEQ 060

900 ➢ The Primary SSN must not duplicate the Primary SSN of any previously accepted electronic transmitted Form 4868 for the current tax year.

999 ➢ A If more than 96 reject conditions are identified, the last reject code will be "999". Filers should use the information on the acknowledgment file to resolve reject conditions.

Appendix

Form Field Exhibit Index

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

Form or Schedule	Page Number		Form or Schedule	Page Number
Form 1040	B-1		Form 2555	B-51
Schedule A&B	B-3		Form 2555EZ	B-54
Schedule C	B-5		Form 3468	B-56
Schedule C-EZ	B-7		Form 3800	B-57
Schedule D	B-8		Form 3903	B-58
Schedule E	B-10		Form 4136	B-59
Schedule EIC	B-12		Form 4137	B-61
Schedule F	B-13		Form 4255	B-62
Schedule H	B-15		Form 4562	B-63
Schedule J	B-17		Form 4563	B-65
Schedule R	B-18		Form 4684	B-66
Schedule SE	B-20		Form 4797	B-68
Form 1040A	B-22		Form 4835	B-70
Schedule 1	B-24		Form 4952	B-71
Schedule 2	B-25		Form 4970	B-72
Schedule 3	B-27		Form 4972	B-73
Form 1040EZ	B-29		Form 5074	B-74
Form 1099-G	B-30		Form 5329	B-75
Form 1099-R	B-31		Form 5471	B-77
Form W-2	B-32		Schedule J	B-81
Form W-2G	B-33		Schedule M	B-82
Form W-2GU	B-34		Schedule N	B-83
Form 970	B-35		Schedule O	B-84
Form 982	B-36		Form 5713	B-86
Form 1116	B-37		Schedule A	B-90
Form 1310	B-39		Schedule B	B-91
Form 2106	B-40		Schedule C	B-92
Form 2106-EZ	B-42		Form 5884	B-93
Form 2120	B-43		Form 6198	B-94
Form 2210	B-44		Form 6251	B-95
Form 2210F	B-47		Form 6252	B-97
Form 2439	B-48		Form 6478	B-98
Form 2441	B-49		Form 6765	B-99

Form Field Exhibit Index (Cont.)

Form or Schedule	Page Number		Form or Schedule	Page Number
Form 6781	B-101		Form 8835	B-146
Form 8082	B-102		Form 8839	B-146
Form 8271	B-104		Form 8844	B-147
Form 8275	B-105		Form 8845	B-148
Form 8275-R	B-107		Form 8846	B-149
Form 8283	B-109		Form 8847	B-150
Form 8379	B-111		Form 8853	B-151
Form 8396	B-113		Form 8859	B-153
Form 8582	B-114		Form 8861	B-154
Form 8582-CR	B-117		Form 8862	B-155
Form 8586	B-119		Form 8863	B-157
Form 8594	B-120		Form 8865	B-158
Form 8606	B-121		Schedule K-1	B-159
Form 8609	B-123		Schedule O	B-160
Schedule A	B-124		Schedule P	B-161
Form 8611	B-125		Form 8866	B-162
Form 8615	B-126		Form 8880	B-163
Form 8621	B-127		Form 8885	B-164
Form 8689	B-129			
Form 8697	B-130		Authentication Record	B-165
Form 8801	B-132			
Form 8812	B-134		Form Payment	B-166
Form 8814	B-135		Form 9465	B-167
Form 8815	B-136		ST 0001	
Form 8820	B-137		ST 0002	
Form 8824	B-138			
Form 8826	B-140			
Form 8828	B-141		Form 56	B-168
Form 8829	B-142		Form 2350	B-169
Form 8830	B-143		Form 2688	B-170
Form 8834	B-144		Form 4868	B-171

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2002

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

For the year Jan. 1–Dec. 31, 2002, or other tax year beginning , 2002, ending , 20

OMB No. 1545-0074

Label

(See instructions on page 21.)

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

LABEL HERE

Your first name and initial 060	Last name 050	**Your social security number** 010 020
If a joint return, spouse's first name and initial 070	Last name 055	**Spouse's social security number** 030 040
Home address (number and street). If you have a P.O. box, see page 21. 062 080	Apt. no.	▲ **Important!** ▲ You **must** enter your SSN(s) above.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 21. 064 083 066 087 095 097 100		

Presidential Election Campaign (See page 21.)

Note. Checking "Yes" will not change your tax or reduce your refund.
Do you, or your spouse if filing a joint return, want $3 to go to this fund? . . . ▶ ☐ Yes ☐ No ☐ Yes ☐ No (You: 110 115; Spouse: 120 125)

Filing Status

Check only one box. 130

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 140
4 ☐ Head of household (with qualifying person). (See page 21.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 150 153 @135 "STM nn"
5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 155). (See page 21.)

Exemptions

6a ☐ **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a . . . 160
b ☐ **Spouse** . . . 163

No. of boxes checked on 6a and 6b: 167

c **Dependents:**

If more than five dependents, see page 22.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 22)
*170 +171 +172	+175	+177	☐ 178
180 181 182	185	187	☐ 188
190 191 192	195	197	☐ 198
200 201 202	205	207	☐ 208
210 211 212	215	217	☐ 218

No. of children on 6c who:
- lived with you: 240
- did not live with you due to divorce or separation (see page 22): 247

Dependents on 6c not entered above: 350

Add numbers on lines above ▶ 360

d Total number of exemptions claimed . . .

366"HSH"368/369"AB"/370"FB"/371"DCB"/372"SCH"373/@374"STM nn"/376"WP"377/378"FEC"379

Income

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

If you did not get a W-2, see page 23.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	375
8a	**Taxable** interest. Attach Schedule B if required		8a	380
b	**Tax-exempt** interest. **Do not** include on line 8a	8b 385		
9	Ordinary dividends. Attach Schedule B if required		9	394
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 24)		10	420
11	Alimony received		11	430
12	Business income or (loss). Attach Schedule C or C-EZ		12	440
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ 447 ☐		13	450
14	Other gains or (losses). Attach Form 4797 460 "F4684"		14	470
15a	IRA distributions	15a 475	15b	@479 "STM nn"
		b Taxable amount (see page 25) 477 "ROLLOVER"		480
16a	Pensions and annuities	16a 485	16b	495
		b Taxable amount (see page 25) 487 "ROLLOVER"		
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	510
18	Farm income or (loss). Attach Schedule F		18	520
19	Unemployment compensation 545 "REPAID" 551		19	552
20a	Social security benefits 555 "D" "LSE"	20a 553	20b	557
		b Taxable amount (see page 27)		
21	Other income. List type and amount (see page 29) *560 +570 / *574 +577		21	590
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	600

Adjusted Gross Income

23	Educator expenses (see page 29)	23 623		
24	IRA deduction (see page 29)	24 626		
25	Student loan interest deduction (see page 31)	25 628		
26	Tuition and fees deduction (see page 32)	26 630		
27	Archer MSA deduction. Attach Form 8853	27 632		
28	Moving expenses. Attach Form 3903	28 637		
29	One-half of self-employment tax. Attach Schedule SE	29 640		
30	Self-employed health insurance deduction (see page 33)	30 645		
31	Self-employed SEP, SIMPLE, and qualified plans	31 650		
32	Penalty on early withdrawal of savings	32 680		
33a	Alimony paid b Recipient's SSN ▶ *693 "STM nn"	33a +695 697		
34	Add lines 23 through 33a *720 +730 735		34	740
35	Subtract line 34 from line 22. This is your **adjusted gross income** ▶		35	750

Tax and Credits

Standard Deduction for—
- People who checked any box on line 37a or 37b **or** who can be claimed as a dependent, see page 34.
- All others:
  - Single, $4,700
  - Head of household, $6,900
  - Married filing jointly or Qualifying widow(er), $7,850
  - Married filing separately, $3,925

36	Amount from line 35 (adjusted gross income)	36	770
37a	Check if: ☐ **You** were 65 or older, 772 774 ☐ Blind; 776 ☐ **Spouse** was 65 or older, 778 ☐ Blind. Add the number of boxes checked above and enter the total here ▶ 37a 783		
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here ▶ 37b ☐ 787 "SECT 933"/788 "IE" 786		
38	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	38	789
39	Subtract line 38 from line 36	39	800
40	If line 36 is $103,000 or less, multiply $3,000 by the total number of exemptions claimed on line 6d. If line 36 is over $103,000, see the worksheet on page 35	40	810
41	**Taxable income.** Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-	41	820
42	**Tax** (see page 36). Check if any tax is from: **a** ☐ Form(s) 8814 853 857 **b** ☐ Form 4972 880 890 "ECR" 900	42	915
43	**Alternative minimum tax** (see page 37). Attach Form 6251	43	918
44	Add lines 42 and 43 ▶	44	920
45	Foreign tax credit. Attach Form 1116 if required 45 922		
46	Credit for child and dependent care expenses. Attach Form 2441 46 925		
47	Credit for the elderly or the disabled. Attach Schedule R 47 930		
48	Education credits. Attach Form 8863 48 935		
49	Retirement savings contributions credit. Attach Form 8880 49 937		
50	Child tax credit (see page 39) 50 940		
51	Adoption credit. Attach Form 8839 51 960		
52	Credits from: **a** ☐ Form 8396 985 **b** ☐ Form 8859 990 52 995		
53	Other credits. Check applicable box(es): **a** ☐ Form 3800 1000 **b** ☐ Form 8801 1005 **c** ☐ Specify 1006 1010 53 1015		
54	Add lines 45 through 53. These are your **total credits**	54	1020
55	Subtract line 54 from line 44. If line 54 is more than line 44, enter -0- 1017 "FNS" 1018, @1025"STM nn" ▶	55	1030

Other Taxes

56	Self-employment tax. Attach Schedule SE 1035 "F4029" "F4361" "EXEMPT-NOTARY"	56	1040
57	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 1070 "RRTA"	57	1080
58	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required 1095 "NO"	58	1100
59	Advance earned income credit payments from Form(s) W-2	59	1105
60	Household employment taxes. Attach Schedule H	60	1107
61	Add lines 55 through 60. This is your **total tax** *1110 +1112 1114 "LIHCR" ▶	61	1138 1116-1136

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099 1140 "FORM 1099" 62 1160		
63	2002 estimated tax payments and amount applied from 2001 return 1161 1162 "DIV" 63 1170		@1173 "STM nn"
64	**Earned income credit (EIC)** 64 1180		1183 "CLERGY" or "NO"
65	Excess social security and tier 1 RRTA tax withheld (see page 56) 65 1184		
66	Additional child tax credit. Attach Form 8812 66 1186		
67	Amount paid with request for extension to file (see page 56) 67 1190		
68	Other payments from: **a** ☐ Form 2439 1202 **b** ☐ Form 4136 1205 **c** ☐ Form 8885 1208 68 1210		1245 "FORM 8689" 1246
69	Add lines 62 through 68. These are your **total payments** ▶	69	1250

Refund

Direct deposit? See page 56 and fill in 71b, 71c, and 71d.

70	If line 69 is more than line 61, subtract line 61 from line 69. This is the amount you **overpaid**	70	1260
71a	Amount of line 70 you want **refunded to you** 1274 1276 ▶	71a	1270
▶ b	Routing number 1272 ▶ **c** Type: ☐ Checking ☐ Savings		
▶ d	Account number 1278		
72	Amount of line 70 you want **applied to your 2003 estimated tax** ▶ 72 1280		

Amount You Owe

73	**Amount you owe.** Subtract line 69 from line 61. For details on how to pay, see page 57 ▶	73	1290
74	Estimated tax penalty (see page 57) 74		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 58)? ☐ **Yes.** Complete the following. 1303 ☐ **No** 1305

Designee's name ▶ 1307 Phone no. ▶ ( ) 1309 Personal identification number (PIN) ▶ 1313

Sign Here

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

Joint return? See page 21. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
1321		1323	( ) 1328 1329
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	
1324 1325 1326		1327	

Paid Preparer's Use Only

Preparer's signature	1338 "TCE"/"VITA"/"IRS-PREPARED"/"IRS-REVIEWED" 1340	Date	Check if self-employed 1350 ☐	Preparer's SSN or PTIN 1360
Firm's name (or yours if self-employed), address, and ZIP code	1370 1390 1400 1410	EIN	1380
		Phone no.	( ) 1420

1465 "Y" or "N" 1470

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

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

OMB No. 1545-0074

2002

Attachment Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see page A-2)	1	015		
	2	Enter amount from Form 1040, line 36 [2 065]				
	3	Multiply line 2 by 7.5% (.075)	3	070		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	080
Taxes You Paid (See page A-2.)	5	State and local income taxes	5	090		
	6	Real estate taxes (see page A-2)	6	100		
	7	Personal property taxes	7	110		
	8	Other taxes. List type and amount ▶ *130 "STM nn" +135	8	140		
	9	Add lines 5 through 8			9	150
Interest You Paid (See page A-3.)	10	Home mortgage interest and points reported to you on Form 1098	10	160		@159 "STM nn"
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶ @165 "STM nn" *170 "STM nn" +180 +190	11	195		
Note. Personal interest is not deductible.	12	Points not reported to you on Form 1098. See page A-3 for special rules	12	203		
	13	Investment interest. Attach Form 4952 if required. (See page A-3.)	13	207		
	14	Add lines 10 through 13			14	290
Gifts to Charity	15	Gifts by cash or check. If you made any gift of $250 or more, see page A-4	15	350		
If you made a gift and got a benefit for it, see page A-4.	16	Other than by cash or check. If any gift of $250 or more, see page A-4. You **must** attach Form 8283 if over $500	16	360		
	17	Carryover from prior year	17	370		
	18	Add lines 15 through 17			18	380
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-5.)			19	390
Job Expenses and Most Other Miscellaneous Deductions	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. You **must** attach Form 2106 or 2106-EZ if required. (See page A-5.) ▶ *400 "STM nn" +405	20	410		
	21	Tax preparation fees	21	415		
(See page A-5 for expenses to deduct here.)	22	Other expenses—investment, safe deposit box, etc. List type and amount ▶ *420 "STM nn" +430 432 434	22	435		
	23	Add lines 20 through 22	23	445		
	24	Enter amount from Form 1040, line 36 [24 450]				
	25	Multiply line 24 by 2% (.02)	25	455		
	26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-			26	465
Other Miscellaneous Deductions	27	Other—from list on page A-6. List type and amount ▶ *475 "STM nn" +485			27	495
Total Itemized Deductions	28	Is Form 1040, line 36, over $137,300 (over $68,650 if married filing separately)? ☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 38. ☐ **Yes.** Your deduction may be limited. See page A-6 for the amount to enter.			▶ 28	520

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 11330X **Schedule A (Form 1040) 2002**

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

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

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

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

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶		
	*010 "STM nn" +011 +012 +015		025
	*030 "STM nn"		+040
	050		060
	070	1	080
	090		100
	110		120
	130		140
	160 "INTEREST SUBTOTAL"		220
	230 "NOMINEE DISTIBUTION"		240
	250 "ACCRUED INTEREST"		260
	270 "TAX-EXEMPT INTEREST"		280
	281 "OID ADJUSTMENT"		282
	283 "ABP ADJUSTMENT"		284
2	Add the amounts on line 1	2	288
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. You **must** attach Form 8815	3	289
4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶	4	290

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

Part II Ordinary Dividends

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

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

			Amount
5	List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040, line 13 ▶		
	*300 "STM nn"		+310
	320		330
	340		350
	360		370
	380		390
	400		410
	420		430
	440	5	450
	460		470
	480		490
	495 "DIVIDEND SUBTOTAL"		499
	510 "NOMINEE DISTRIBUTION"		520
6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9 ▶	6	525

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See page B-2.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; OR **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2002, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1	587 "FORM 8814" 590	595
b	If "Yes," enter the name of the foreign country ▶ 600	608 "FORM 8814"	
8	During 2002, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2	610	615

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ **Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.**

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

OMB No. 1545-0074

2002

Attachment Sequence No. **09**

Name of proprietor 010 | **Social security number (SSN)** 015

A Principal business or profession, including product or service (see page C-1 of the instructions) 020 | **B** Enter code from pages C-7, 8, & 9 ▶ 030

C Business name. If no separate business name, leave blank. 040 | **D** Employer ID number (EIN), if any 060

E Business address (including suite or room no.) ▶ 061
City, town or post office, state, and ZIP code 062

F Accounting method: **(1)** ☐ Cash 063 **(2)** ☐ Accrual 064 **(3)** ☐ Other (specify) ▶ 066 *068 "STM nn"

G Did you "materially participate" in the operation of this business during 2002? If "No," see page C-3 for limit on losses 177 ☒ Yes 183 ☐ No

H If you started or acquired this business during 2002, check here . . . . . 195 ▶ ☐

Part I Income

1	Gross receipts or sales. **Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here ▶ ☐ 198	1	200
2	Returns and allowances	2	210
3	Subtract line 2 from line 1	3	220
4	Cost of goods sold (from line 42 on page 2)	4	230
5	**Gross profit.** Subtract line 4 from line 3	5	240
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	260
7	**Gross income.** Add lines 5 and 6 ▶	7	270

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

8	Advertising	8	280	19	Pension and profit-sharing plans	19	363
9	Bad debts from sales or services (see page C-3)	9	283	20	Rent or lease (see page C-5):		
10	Car and truck expenses (see page C-3)	10	293	a	Vehicles, machinery, and equipment	20a	365
11	Commissions and fees	11	297	b	Other business property	20b	367
12	Depletion	12	303	21	Repairs and maintenance	21	373
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	307	22	Supplies (not included in Part III)	22	377
14	Employee benefit programs (other than on line 19)	14	317	23	Taxes and licenses	23	383
15	Insurance (other than health)	15	327	24	Travel, meals, and entertainment:		
16	Interest: @333 "STM nn"			a	Travel	24a	387
a	Mortgage (paid to banks, etc.)	16a	337	b	Meals and entertainment 393		
b	Other @340 "STM nn"	16b	343	c	Enter nondeductible amount included on line 24b (see page C-5) 397		
17	Legal and professional services	17	353	d	Subtract line 24c from line 24b	24d	403
18	Office expense	18	357	25	Utilities	25	407
				26	Wages (less employment credits)	26	450
				27	Other expenses (from line 48 on page 2)	27	605

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 in columns ▶	28	700
29	Tentative profit (loss). Subtract line 28 from line 7	29	702
30	Expenses for business use of your home. Attach **Form 8829**	30	703
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on **Form 1040, line 12,** and **also** on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If a loss, you **must** go to line 32.	31	705 "PAL" 710

32 If you have a loss, check the box that describes your investment in this activity (see page C-6). 720
• If you checked 32a, enter the loss on **Form 1040, line 12,** and **also** on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.
• If you checked 32b, you **must** attach **Form 6198.**

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk. 730

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 11334P **Schedule C (Form 1040) 2002**

Part III **Cost of Goods Sold** (see page C-6)

33 Method(s) used to value closing inventory: 741 a ☐ Cost 742 b ☐ Lower of cost or market 744 c ☐ Other (attach explanation) @746 "STM nn"

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation @751 "STM nn" 748 ☐ Yes 753 ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	755
36	Purchases less cost of items withdrawn for personal use	36	758
37	Cost of labor. Do not include any amounts paid to yourself	37	760
38	Materials and supplies	38	770
39	Other costs	39	780
40	Add lines 35 through 39	40	790
41	Inventory at end of year	41	800
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	810

Part IV **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file.

43 When did you place your vehicle in service for business purposes? (month, day, year) ► *820/ YYYYMMDD or "STM nn"

44 Of the total number of miles you drove your vehicle during 2002, enter the number of miles you used your vehicle for:

a Business +830 b Commuting +840 c Other +850

45 Do you (or your spouse) have another vehicle available for personal use? +860 ☐ Yes +870 ☐ No

46 Was your vehicle available for personal use during off-duty hours? +880 ☐ Yes +890 ☐ No

47a Do you have evidence to support your deduction? +900 ☐ Yes +910 ☐ No

b If "Yes," is the evidence written? +920 ☐ Yes +930 ☐ No

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

*940 "STM nn"	+950
960	970
980	990
1000	1010
1020	1030
1040	1050
1060	1070
1080	1090
1100	1110

48 **Total other expenses.** Enter here and on page 1, line 27 48 1140

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

▶ **Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.**

▶ **Attach to Form 1040 or 1041.** ▶ **See instructions on back.**

OMB No. 1545-0074

2002

Attachment Sequence No. **09A**

Name of proprietor: 010

Social security number (SSN): 015

Part I General Information

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

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

And You:

- Had no employees during the year.
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-4 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service: 020

B Enter code from pages C-7, 8, & 9 ▶ 030

C Business name. If no separate business name, leave blank.: 040

D Employer ID number (EIN), if any: 060

E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.: 061

City, town or post office, state, and ZIP code: 062

Part II Figure Your Net Profit

1	**Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-3 and check here ▶ ☐ 198	1	200
2	**Total expenses** (see instructions). If more than $2,500, you **must** use Schedule C	2	700
3	**Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on **Form 1040, line 12,** and **also** on **Schedule SE, line 2.** (Statutory employees **do not** report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)	3	710

Part III Information on Your Vehicle.

Complete this part **only** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ *820 /MMDDYYYY or "STM nn"

5 Of the total number of miles you drove your vehicle during 2002, enter the number of miles you used your vehicle for:

a Business +830 b Commuting +840 c Other +850

6 Do you (or your spouse) have another vehicle available for personal use? +860 ☐ Yes +870 ☐ No

7 Was your vehicle available for personal use during off-duty hours? +880 ☐ Yes +890 ☐ No

8a Do you have evidence to support your deduction? +900 ☐ Yes +910 ☐ No

b If "Yes," is the evidence written? +920 ☐ Yes +930 ☐ No

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 14374D **Schedule C-EZ (Form 1040) 2002**

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2002

Attachment Sequence No. 12

Name(s) shown on Form 1040

Your social security number

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

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1	*020 "STCGL"	+030 "VARIOUS"	+040 "BANKRUPT	+050 "EXPIRED"	+060 "EXPIRED"	+075
	090	100	110	120	130	145
	160	170	180	190	200	215
	230	240	250	260	270	285

2	Enter your short-term totals, if any, from Schedule D-1, line 2	2	639 / 649
3	**Total short-term sales price amounts.** Add lines 1 and 2 in column (d)	3	710
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	715
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	725
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2001 Capital Loss Carryover Worksheet	6	(860)
7	**Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f).	7	877

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

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)	(g) 28% rate gain or (loss) * (see instr. below)
8	*880 "STM nn"	+890 "INHERIT" "VARIOUS"	+900 "BANKRUPT	+910 "EXPIRED"	+920 "EXPIRED"	+935	+946
	950	960	970	980	990	1005	1016
	1020	1030	1040	1050	1060	1075	1086
	1090	1100	1110	1120	1130	1145	1155

9	Enter your long-term totals, if any, from Schedule D-1, line 9	9	1701 / 1703	1709
10	**Total long-term sales price amounts.** Add lines 8 and 9 in column (d)	10	1715	
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	1720	1726
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	1731	1756
13	Capital gain distributions. See page D-1 of the instructions 1760 "FORM 8814" 1770	13	1775	1792
14	Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 2001 Capital Loss Carryover Worksheet	14	(1820)	(1825)
15	Combine lines 8 through 14 in column (g)	15		1831
16	**Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (f) **Next:** Go to Part III on the back.	16	1835	

*__28% rate gain or loss__ includes **all** "collectibles gains and losses" (as defined on page D-6 of the instructions) and up to 50% of the eligible gain on qualified small business stock (see page D-4 of the instructions).

Part III Taxable Gain or Deductible Loss

17	Combine lines 7 and 16 and enter the result. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13, and complete Form 1040 through line 41	17	1848
	Next: • If both lines 16 and 17 are gains **and** Form 1040, line 41, is more than zero, complete Part IV below. • Otherwise, skip the rest of Schedule D and complete Form 1040.		
18	If line 17 is a loss, enter here and on Form 1040, line 13, the **smaller** of **(a)** that loss or **(b)** ($3,000) (or, if married filing separately, ($1,500)). Then complete Form 1040 through line 39	18	(1849)
	Next: • If the loss on line 17 is more than the loss on line 18 **or** if Form 1040, line 39, is less than zero, skip **Part IV** below and complete the **Capital Loss Carryover Worksheet** on page D-6 of the instructions before completing the rest of Form 1040. • Otherwise, skip **Part IV** below and complete the rest of Form 1040.		

Part IV Tax Computation Using Maximum Capital Gains Rates

19	Enter your unrecaptured section 1250 gain, if any, from line 17 of the worksheet on page D-7 of the instructions			19	1852
	If line 15 or line 19 is more than zero, complete the worksheet on page D-9 of the instructions to figure the amount to enter on lines 22, 29, and 40 below, and skip all other lines below. Otherwise, go to line 20.				
20	Enter your taxable income from Form 1040, line 41		20	1856	
21	Enter the **smaller** of line 16 or line 17 of Schedule D	21 1860			
22	If you are deducting investment interest expense on Form 4952, enter the amount from Form 4952, line 4e. Otherwise, enter -0-	22 1870			
23	Subtract line 22 from line 21. If zero or less, enter -0-		23	1880	
24	Subtract line 23 from line 20. If zero or less, enter -0-		24	1885	
25	Figure the tax on the amount on line 24. Use the Tax Table or Tax Rate Schedules, whichever applies				25 1895
26	Enter the **smaller** of: • The amount on line 20 **or** • $46,700 if married filing jointly or qualifying widow(er); $27,950 if single; $37,450 if head of household; or $23,350 if married filing separately		26	1950	
	If line 26 is greater than line 24, go to line 27. Otherwise, skip lines 27 through 33 and go to line 34.				
27	Enter the amount from line 24		27	1995	
28	Subtract line 27 from line 26. If zero or less, enter -0- and go to line 34		28	2025	
29	Enter your qualified 5-year gain, if any, from line 8 of the worksheet on page D-8	29 2028			
30	Enter the **smaller** of line 28 or line 29		30	2150	
31	Multiply line 30 by 8% (.08)				31 2155
32	Subtract line 30 from line 28		32	2170	
33	Multiply line 32 by 10% (.10)				33 2180
	If the amounts on lines 23 and 28 are the same, skip lines 34 through 37 and go to line 38.				
34	Enter the **smaller** of line 20 or line 23		34	2184	
35	Enter the amount from line 28 (if line 28 is blank, enter -0-)		35	2186	
36	Subtract line 35 from line 34		36	2199	
37	Multiply line 36 by 20% (.20)				37 2203
38	Add lines 25, 31, 33, and 37				38 2211
39	Figure the tax on the amount on line 20. Use the Tax Table or Tax Rate Schedules, whichever applies				39 2231
40	**Tax on all taxable income (including capital gains).** Enter the **smaller** of line 38 or line 39 here and on Form 1040, line 42				40 2236

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

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

OMB No. 1545-0074

2002

Attachment Sequence No. **13**

Name(s) shown on return

Your social security number

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

1	Show the kind and location of each **rental real estate property:**
A	010 020
B	025 030
C	035 040

2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:
- 14 days **or**
- 10% of the total days rented at fair rental value?

(See page E-1.)

	Yes	No
A	045	050
B	055	060
C	065	070

		Properties A	Properties B	Properties C		Totals (Add columns A, B, and C.)
Income:						
3 Rents received	3	100	110	120	3	125
4 Royalties received	4	130	140	150	4	155
Expenses:						
5 Advertising	5	170	180	190		
6 Auto and travel (see page E-2)	6	200	210	220		
7 Cleaning and maintenance	7	230	240	250		
8 Commissions	8	260	270	280		
9 Insurance	9	290	300	310		
10 Legal and other professional fees	10	320	330	340		
11 Management fees	11	342	343	344		
12 Mortgage interest paid to banks, etc. (see page E-2)	12	350	@345 "STM nn" 360	370	12	380
13 Other interest @385 "STM nn"	13	390	400	410		
14 Repairs	14	420	430	440		
15 Supplies	15	450	460	470		
16 Taxes	16	480	490	500		
17 Utilities	17	510	520	530		
18 Other (list) ▶ *570 "STM nn"	18	+580	+590	+600		
610		620	630	640		
650		660	670	680		
690		700	710	720		
730		740	750	760		
19 Add lines 5 through 18	19	970	980	990	19	1000
20 Depreciation expense or depletion (see page E-3)	20	1010	1020	1030	20	1040
21 Total expenses. Add lines 19 and 20	21	1050	1060	1070		
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-3 to find out if you must file **Form 6198**	22	1080	1090	1100		
23 Deductible rental real estate loss. **Caution.** Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file **Form 8582.** Real estate professionals must complete line 42 on page 2	23	(1103)	(1105)	(1107)		
24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses					24	1110
25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here					25	(1120)
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2					26	1130 "NPA" 1140 1150

Draft as of 5/30/2002

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

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

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity, you **must** check either column **(e)** or **(f)** on line 27 to describe your investment in the activity. See page E-5. If you check column **(f),** you must attach **Form 6198.**

27	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	Investment At Risk? (e) All is at risk	(f) Some is not at risk
A	*1170 "STM nn"	+1172	+1174	+1176	+1178	+1180
B	1200	1210	1220	1230	1236	1238
C	1260	1270	1280	1290	1296	1298
D	1320	1330	1340	1350	1356	1358
E	1380	1390	1400	1410	1416	1418

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K–1	(i) Nonpassive loss from Schedule K–1	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K–1
A	*+1186 "STM nn"	+1188	+1192	+1194	+1196
B	1243	1247	1253	1255	1257
C	1303	1307	1313	1315	1317
D	1363	1367	1373	1375	1377
E	1423	1427	1433	1435	1437
28a Totals		1445			1455
b Totals	1475		1485	1495	

29	Add columns (h) and (k) of line 28a	29	1750
30	Add columns (g), (i), and (j) of line 28b	30	(1755)
31	**Total partnership and S corporation income or (loss).** Combine lines 29 and 30. Enter the result here and include in the total on line 40 below	31	1765

Part III Income or Loss From Estates and Trusts

32	(a) Name	(b) Employer identification number
A	*1790 "STM nn"	+1800
B	1830	1840

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K–1	(e) Deduction or loss from Schedule K–1	(f) Other income from Schedule K–1
A	*+1807 "STM nn"	+1813	+1817	+1825
B	1847	1853	1857	1865
33a Totals		1913		1917
b Totals	1923		1927	

34	Add columns (d) and (f) of line 33a	34	1933
35	Add columns (c) and (e) of line 33b	35	(1937)
36	**Total estate and trust income or (loss).** Combine lines 34 and 35. Enter the result here and include in the total on line 40 below 1939 "ES PAYMENT CLAIMED" 1943	36	1945

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

37	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-6)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
	*1953 "STM nn"	+1957	+1963	+1967	+1973

38	Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below	38	1977

Part V Summary

39	Net farm rental income or (loss) from **Form 4835**. Also, complete line 41 below	39	1991
40	**Total income or (loss).** Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 17 ▶	40	2010
41	**Reconciliation of Farming and Fishing Income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 14 (see page E-6)	41	2020
42	**Reconciliation for Real Estate Professionals.** If you were a real estate professional (see page E-4), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules	42	2030

Draft as of 5/30/2002

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

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

OMB No. 1545-0074

2002

Attachment Sequence No. **43**

Name(s) shown on return

Your social security number

Before you begin: See the instructions for Form 1040A, line 41, or Form 1040, line 64, to make sure that **(a)** you can take the EIC and **(b)** you have a qualifying child.

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

Qualifying Child Information	**Child 1**	**Child 2**
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.	First name / Last name 007 010 011	First name / Last name 077 080 081
2 Child's SSN The child must have an SSN as defined on page 44 of the Form 1040A instructions or page 46 of the Form 1040 instructions unless the child was born and died in 2002. If your child was born and died in 2002 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.	015	085
3 Child's year of birth	Year ____ 020 ____ *If born after January 1, 1984, skip lines 4a and 4b; go to line 5.*	Year ____ 090 ____ *If born after January 1, 1984, skip lines 4a and 4b; go to line 5.*
4 If the child was born before January 2, 1984— **a** Was the child under age 24 at the end of 2002 and a student?	030 ☐ **Yes.** *Go to line 5.* 035 ☐ **No.** *Continue*	100 ☐ **Yes.** *Go to line 5.* 105 ☐ **No.** *Continue*
b Was the child permanently and totally disabled during any part of 2002?	040 ☐ **Yes.** *Continue* 045 ☐ **No.** The child is not a qualifying child.	110 ☐ **Yes.** *Continue* 115 ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	060 "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "FOSTERCHILD"	130 "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "FOSTERCHILD"
6 Number of months child lived with you in the United States during 2002 • If the child lived with you for more than half of 2002 but less than 7 months, enter "7". • If the child was born or died in 2002 and your home was the child's home for the entire time he or she was alive during 2002, enter "12".	070 months *Do not enter more than 12 months.*	140 months *Do not enter more than 12 months.*

TIP You may also be able to take the additional child tax credit if your child **(a)** was under age 17 at the end of 2002, **(b)** is claimed as your dependent on line 6c of Form 1040A or Form 1040, **and (c)** is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 66 of Form 1040.

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

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

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2002

Attachment Sequence No. 14

Name of proprietor: 010

Social security number (SSN): 020

A Principal product. Describe in one or two words your principal crop or activity for the current tax year: 030

B Enter code from Part IV ▶ 040

D Employer ID number (EIN), if any: 070

C Accounting method: 050 (1) ☐ Cash 060 (2) ☐ Accrual

E Did you "materially participate" in the operation of this business during 2002? If "No," see page F-2 for limit on passive losses. 100 ☐ Yes 110 ☐ No

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

1	Sales of livestock and other items you bought for resale	1	140			
2	Cost or other basis of livestock and other items reported on line 1	2	150			
3	Subtract line 2 from line 1				3	160
4	Sales of livestock, produce, grains, and other products you raised				4	170
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a	180	5b Taxable amount	5b	195
6a	Agricultural program payments (see page F-2)	6a	205	6b Taxable amount	6b	210
7	Commodity Credit Corporation (CCC) loans (see page F-3):					
a	CCC loans reported under election @215 "STM nn"				7a	230
b	CCC loans forfeited	7b	235	7c Taxable amount	7c	240
8	Crop insurance proceeds and certain disaster payments (see page F-3):					
a	Amount received in 2002	8a	245	8b Taxable amount	8b	250
c	If election to defer to 2003 is attached, check here ▶ ☐ @251 "STM nn" 252			8d Amount deferred from 2001	8d	255
9	Custom hire (machine work) income				9	260
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)				10	270
11	**Gross income.** Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51 ▶				11	280

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

12	Car and truck expenses (see page F-4—also attach **Form 4562**)	12	295	25	Pension and profit-sharing plans	25	450
13	Chemicals	13	300	26	Rent or lease (see page F-5):		
14	Conservation expenses (see page F-4)	14	310	a	Vehicles, machinery, and equipment	26a	460
15	Custom hire (machine work)	15	315	b	Other (land, animals, etc.)	26b	465
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	320	27	Repairs and maintenance	27	470
				28	Seeds and plants purchased	28	480
				29	Storage and warehousing	29	490
17	Employee benefit programs other than on line 25	17	330	30	Supplies purchased	30	510
				31	Taxes	31	520
18	Feed purchased	18	340	32	Utilities	32	530
19	Fertilizers and lime	19	350	33	Veterinary, breeding, and medicine	33	540
20	Freight and trucking	20	360	34	Other expenses (specify):		
21	Gasoline, fuel, and oil	21	370	a	*550 "STM nn"	34a	+560
22	Insurance (other than health)	22	380	b	570	34b	580
23	Interest:		@385 "STM nn"	c	590	34c	600
a	Mortgage (paid to banks, etc.)	23a	390	d	610	34d	620
b	Other @395 "STM nn"	23b	400	e	630	34e	640
24	Labor hired (less employment credits)	24	410	f	642	34f	644

35	**Total expenses.** Add lines 12 through 34f ▶	35	650
36	**Net farm profit or (loss).** Subtract line 35 from line 11. If a profit, enter on **Form 1040, line 18,** and **also** on **Schedule SE, line 1.** If a loss, you **must** go on to line 37 (estates, trusts, and partnerships, see page F-6)	36	675 "PAL" 680

37 If you have a loss, you **must** check the box that describes your investment in this activity (see page F-6).
- If you checked 37a, enter the loss on **Form 1040, line 18,** and **also** on **Schedule SE, line 1.**
- If you checked 37b, you **must** attach **Form 6198.**

690 **37a** ☐ All investment is at risk.

37b ☐ Some investment is not at risk. 700

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

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

38	Sales of livestock, produce, grains, and other products during the year			38	720	
39a	Total cooperative distributions (Form(s) 1099-PATR)	39a 730	39b Taxable amount	39b	735	
40a	Agricultural program payments	40a 760	40b Taxable amount	40b	770	
41	Commodity Credit Corporation (CCC) loans:					
a	CCC loans reported under election @775 "STM nn"			41a	780	
b	CCC loans forfeited	41b 790	41c Taxable amount	41c	800	
42	Crop insurance proceeds			42	810	
43	Custom hire (machine work) income			43	820	
44	Other income, including Federal and state gasoline or fuel tax credit or refund			44	830	
45	Add amounts in the right column for lines 38 through 44			45	840	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46 850				
47	Cost of livestock, produce, grains, and other products purchased during the year	47 860				
48	Add lines 46 and 47	48 870				
49	Inventory of livestock, produce, grains, and other products at end of year	49 880				
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*			50	890	
51	**Gross income.** Subtract line 50 from line 45. Enter the result here and on page 1, line 11 ▶			51	900	

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

Part IV Principal Agricultural Activity Codes

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

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

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

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

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

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

Forestry and Logging

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

SCHEDULE H (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Household Employment Taxes

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

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

▶ **See separate instructions.**

OMB No. 1545-0074

2002

Attachment Sequence No. **44**

Name of employer 010

015 **Social security number** 020

Employer identification number 030

A Did you pay **any one** household employee cash wages of $1,300 or more in 2002? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page 3 before you answer this question.)

040 ☐ **Yes.** Skip lines B and C and go to line 1.
045 ☐ **No.** Go to line B.

B Did you withhold Federal income tax during 2002 for any household employee?

050 ☐ **Yes.** Skip line C and go to line 5.
055 ☐ **No.** Go to line C.

C Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2001 or 2002 to household employees? (**Do not** count cash wages paid in 2001 or 2002 to your spouse, your child under age 21, or your parent.)

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

Part I Social Security, Medicare, and Income Taxes

1	Total cash wages subject to social security taxes (see page 3)	1 070		
2	Social security taxes. Multiply line 1 by 12.4% (.124)		2	080
3	Total cash wages subject to Medicare taxes (see page 3)	3 090		
4	Medicare taxes. Multiply line 3 by 2.9% (.029)		4	100
5	Federal income tax withheld, if any		5	110
6	**Total social security, Medicare, and income taxes** (add lines 2, 4, and 5)	125	6	120
7	Advance earned income credit (EIC) payments, if any		7	130
8	**Net taxes** (subtract line 7 from line 6)		8	140

9 Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2001 or 2002 to household employees? (**Do not** count cash wages paid in 2001 or 2002 to your spouse, your child under age 21, or your parent.)

150 ☐ **No.** **Stop.** Enter the amount from line 8 above on Form 1040, line 60. If you are not required to file Form 1040, see the line 9 instructions on page 4.

155 ☐ **Yes.** Go to line 10 on the back.

Part II Federal Unemployment (FUTA) Tax

			Yes	No
10	Did you pay unemployment contributions to only one state?	10	170	175
11	Did you pay all state unemployment contributions for 2002 by April 15, 2003? Fiscal year filers, see page 4	11	180	185
12	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12	190	195

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

Section A

13	Name of the state where you paid unemployment contributions ▶ 200			
14	State reporting number as shown on state unemployment tax return ▶ 210			
15	Contributions paid to your state unemployment fund (see page 4)	15 220		
16	Total cash wages subject to FUTA tax (see page 4)		16	230
17	**FUTA tax.** Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26		17	240

Section B

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

(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period From	(d) State experience rate period To	(e) State experience rate	(f) Multiply col. (c) by .054	(g) Multiply col. (c) by col. (e)	(h) Subtract col. (g) from col. (f). If zero or less, enter -0-.	(i) Contributions paid to state unemployment fund
19 Totals							19		

20	Add columns (h) and (i) of line 19	20		
21	Total cash wages subject to FUTA tax (see the line 16 instructions on page 4)		21	
22	Multiply line 21 by 6.2% (.062)		22	
23	Multiply line 21 by 5.4% (.054)	23		
24	Enter the **smaller** of line 20 or line 23		24	
25	**FUTA tax.** Subtract line 24 from line 22. Enter the result here and go to line 26		25	

Part III Total Household Employment Taxes

26	Enter the amount from line 8		26	520
27	Add line 17 (or line 25) and line 26		27	530

28 Are you required to file Form 1040?

540 ☐ **Yes.** **Stop.** Enter the amount from line 27 above on Form 1040, line 60. **Do not** complete Part IV below.

550 ☐ **No.** You may have to complete Part IV. See page 4 for details.

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

Address (number and street) or P.O. box if mail is not delivered to street address | Apt., room, or suite no.

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

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

▶ Employer's signature ▶ Date

SCHEDULE J (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Farm Income Averaging

▶ **Attach to Form 1040.**

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

OMB No. 1545-0074

2002

Attachment Sequence No. **20**

Name(s) shown on Form 1040 | **Social security number (SSN)**

Draft as of 7/15/2002

1	Enter the taxable income from your 2002 Form 1040, line 41			1	010
2	Enter your **elected farm income** (see page J-1). **Do not** enter more than the amount on line 1			2	020
3	Subtract line 2 from line 1			3	030
4	Figure the tax on the amount on line 3. Use the **2002** Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, or Schedule D, whichever applies			4	040
5	If you used Schedule J to figure your tax for 2001, enter the amount from line 11 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001, enter the amount from line 15 of your 2000 Schedule J. If you used Schedule J for 1999 but not 2000 nor 2001, enter the amount from line 3 of your 1999 Schedule J. Otherwise, enter the taxable income from your **1999** Form 1040, line 39; Form 1040A, line 24; or Form 1040EZ, line 6. If zero or less, see page J-2	5	050		
6	Divide the amount on **line 2** by 3.0	6	060		
7	Combine lines 5 and 6. If zero or less, enter -0-	7	070		
8	Figure the tax on the amount on line 7 using **1999** tax rates (see page J-3 of the instructions)			8	080
9	If you used Schedule J to figure your tax for 2001, enter the amount from line 15 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001, enter the amount from line 3 of your 2000 Schedule J. Otherwise, enter the taxable income from your **2000** Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-4	9	090		
10	Enter the amount from line 6	10	100		
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	11	110		
12	Figure the tax on the amount on line 11 using **2000** tax rates (see page J-5 of the instructions)			12	120
13	If you used Schedule J to figure your tax for 2001, enter the amount from line 3 of your 2001 Schedule J. Otherwise, enter the taxable income from your **2001** Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-6	13	130		
14	Enter the amount from line 6	14	140		
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	15	150		
16	Figure the tax on the amount on line 15 using **2001** tax rates (see page J-7 of the instructions)			16	160
17	Add lines 4, 8, 12, and 16			17	170
18	If you used Schedule J to figure your tax for 2001, enter the amount from line 12 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001, enter the amount from line 16 of your 2000 Schedule J. If you used Schedule J for 1999 but not 2000 nor 2001, enter the amount from line 4 of your 1999 Schedule J. Otherwise, enter the tax from your **1999** Form 1040, line 40*; Form 1040A, line 25; or Form 1040EZ, line 10	18	180		
19	If you used Schedule J to figure your tax for 2001, enter the amount from line 16 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001, enter the amount from line 4 of your 2000 Schedule J. Otherwise, enter the tax from your **2000** Form 1040, line 40*; Form 1040A, line 26; or Form 1040EZ, line 10	19	190		
20	If you used Schedule J to figure your tax for 2001, enter the amount from line 4 of your 2001 Schedule J. Otherwise, enter the tax from your **2001** Form 1040, line 40*; Form 1040A, line 26; or Form 1040EZ, line 11	20	200		
	***Caution.** Do not include any amount from Form 4972 or 8814.				
21	Add lines 18 through 20			21	210
22	Subtract line 21 from line 17. Also include this amount on Form 1040, line 42			22	220
	Caution. Your tax may be less if you figure it using the 2002 Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, or Schedule D. Attach Schedule J only if you are using it to figure your tax.				

Schedule R (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

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

OMB No. 1545-0074

2002

Attachment Sequence No. **16**

Name(s) shown on Form 1040 | **Your social security number**

You may be able to take this credit and reduce your tax if by the end of 2002:

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

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

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

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 2002:		Check only one box:
Single, Head of household, or Qualifying widow(er) with dependent child	**1** You were 65 or older	**1**	☐ 010
	2 You were under 65 and you retired on permanent and total disability	**2**	☐ 020
Married filing jointly	**3** Both spouses were 65 or older	**3**	☐ 030
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	**4**	☐ 040
	5 Both spouses were under 65, and both retired on permanent and total disability	**5**	☐ 050
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	**6**	☐ 060
	7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability	**7**	☐ 070
Married filing separately	**8** You were 65 or older and you lived apart from your spouse for all of 2002	**8**	☐ 080
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2002	**9**	☐ 090

Did you check box 1, 3, 7, or 8?

- **Yes** ▶ Skip Part II and complete Part III on back.
- **No** ▶ Complete Parts II and III.

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

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

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2002, check this box ▶ ☐ 100

- If you checked this box, you do not have to get another statement for 2002.
- If you **did not** check this box, have your physician complete the statement on page R-4. You **must** keep the statement for your records.

Part III **Figure Your Credit**

10 **If you checked (in Part I):** **Enter:**
Box 1, 2, 4, or 7 . . . . . $5,000
Box 3, 5, or 6 . . . . . $7,500
Box 8 or 9 . . . . . $3,750
. . . . . 10 140

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

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

. . . . . 11 150

TIP For more details on what to include on line 11, see page R-3.

12 If you completed line 11, enter the **smaller** of line 10 or line 11; **all others,** enter the amount from line 10 . . . . . 12 160

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2002.

a Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security. See page R-3. . . . 13a 163

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. . . . 13b 167

c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c 13c 170

14 Enter the amount from Form 1040, line 36 . . . . . 14 180

15 **If you checked (in Part I):** **Enter:**
Box 1 or 2 . . . . . $7,500
Box 3, 4, 5, 6, or 7 . . . $10,000
Box 8 or 9 . . . . . $5,000
15 190

16 Subtract line 15 from line 14. If zero or less, enter -0- 16 200

17 Enter one-half of line 16 . . . . . 17 210

18 Add lines 13c and 17 . . . . . 18 220

19 Subtract line 18 from line 12. If zero or less, **stop;** you **cannot** take the credit. Otherwise, go to line 20 . . . . . 19 230

20 Multiply line 19 by 15% (.15) 20 250

21 Enter the amount from Form 1040, line 44 . . . . . 21 260

22 Add the amounts from Form 1040, lines 45 and 46, and enter the total 22 270

23 Subtract line 22 from line 21 . . . . . 23 280

24 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 23 here and on Form 1040, line 47 . . . . . 24 290

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

OMB No. 1545-0074

2002

Attachment Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040)	Social security number of person with **self-employment** income ▶
010	020

Who Must File Schedule SE

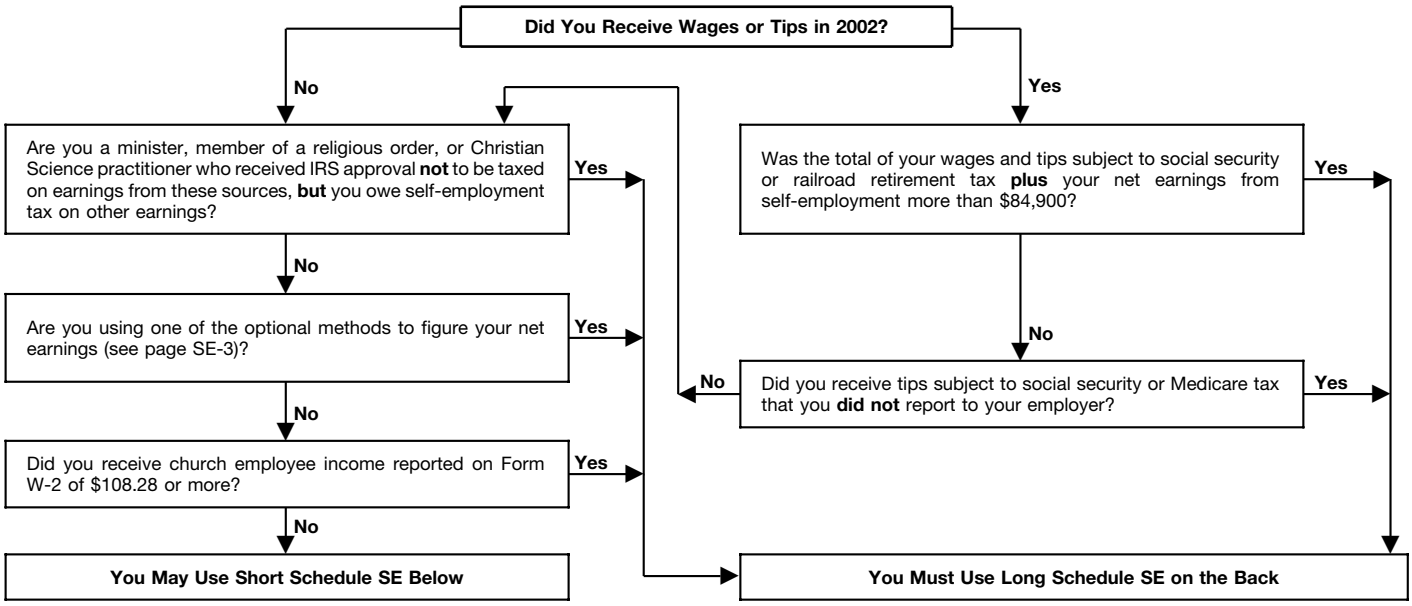
You must file Schedule SE if:

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

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

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

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1	030
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	040
3	Combine lines 1 and 2 050 "EXEMPT-NOTARY" 060	3	070
4	**Net earnings from self-employment.** Multiply line 3 by 92.35% (.9235). If less than $400, **do not** file this schedule; you do not owe self-employment tax ▶	4	075
5	**Self-employment tax.** If the amount on line 4 is: • $84,900 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 56.** • More than $84,900, multiply line 4 by 2.9% (.029). Then, add $10,527.60 to the result. Enter the total here and on **Form 1040, line 56.**	5	160
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.5). Enter the result here and on **Form 1040, line 29** 6 165		

Name of person with **self-employment** income (as shown on Form 1040)	Social security number of person with **self-employment** income ▶
010	020

Section B—Long Schedule SE

Part I Self-Employment Tax

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

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . . ▶ ☐ 025

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. **Note.** Skip this line if you use the farm optional method. See page SE-3		1	030
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. **Note.** Skip this line if you use the nonfarm optional method. See page SE-4		2	040
3	Combine lines 1 and 2 . . . . . 050 "EXEMPT-NOTARY" 060		3	070
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3		4a	075
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here		4b	077
c	Combine lines 4a and 4b. If less than $400, **do not** file this schedule; you do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income,** enter -0- and continue ▶		4c	079
5a	Enter your **church employee income** from Form W-2. **Caution.** See page SE-1 for definition of church employee income	5a 081		
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-		5b	082
6	**Net earnings from self-employment.** Add lines 4c and 5b		6	084
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 2002		7	84,900 00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation	8a 088		
b	Unreported tips subject to social security tax (from Form 4137, line 9)	8b 090		
c	Add lines 8a and 8b		8c	100
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶		9	110
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (.124)		10	150
11	Multiply line 6 by 2.9% (.029)		11	159
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56**		12	160
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.5). Enter the result here and on **Form 1040, line 29**	13 165		

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

Farm Optional Method. You may use this method **only** if: • Your gross farm income[1] was not more than $2,400 **or** • Your net farm profits[2] were less than $1,733.			
14	Maximum income for optional methods	14	1,600 00
15	Enter the **smaller** of: two-thirds (⅔) of gross farm income[1] (not less than zero) **or** $1,600. Also include this amount on line 4b above	15	170
Nonfarm Optional Method. You may use this method **only** if: • Your net nonfarm profits[3] were less than $1,733 and also less than 72.189% of your gross nonfarm income[4] **and** • You had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.			
16	Subtract line 15 from line 14	16	180
17	Enter the **smaller** of: two-thirds (⅔) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above	17	190

[1]From Sch. F, line 11, and Sch. K-1 (Form 1065), line 15b.
[2]From Sch. F, line 36, and Sch. K-1 (Form 1065), line 15a.
[3]From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), line 15a; and Sch. K-1 (Form 1065-B), box 9.
[4]From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), line 15c; and Sch. K-1 (Form 1065-B), box 9.

Form **1040A** Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) 2002

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

OMB No. 1545-0085

Label (See page 21.)

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

LABEL HERE

Your first name and initial	Last name	Your social security number
060	050	010
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
070	055	030
Home address (number and street). If you have a P.O. box, see page 22. 062 080	Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, see page 22. 064 083 066 087 095		

▲ Important! ▲ You **must** enter your SSN(s) above. 097 100

Presidential Election Campaign (See page 22.)

Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want $3 to go to this fund? . . . ▶ You 110 ☐ Yes 115 ☐ No Spouse 120 ☐ Yes 125 ☐ No

Filing status 130

Check only one box. @135 "STM nn"

1 ☐ Single

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

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 140

4 ☐ Head of household (with qualifying person). (See page 23.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 150 153

5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 155). (See page 24.)

Exemptions 160

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

163 b ☐ **Spouse**

c **Dependents:**

If more than six dependents, see page 24.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 25)
*170 +171 +172	+175	+177	☐ +178
180 181 182	185	187	☐ 188
190 191 192	195	197	☐ 198
200 201 202	205	207	☐ 208
210 211 212	215	217	☐ 218
			☐

No. of boxes checked on 6a and 6b 167

No. of children on 6c who:

- lived with you 240
- did not live with you due to divorce or separation (see page 26) 247

Dependents on 6c not entered above 350

Add numbers on lines above 360

d Total number of exemptions claimed.

Income

362"PRI"364/366"HSH"368/369"AB"/370"FB"/371"DCB"/372"SCH"373/376"WP"377"FEC"378/379

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 27.

Enclose, but do not attach, any payment.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	375
8a	**Taxable** interest. Attach Schedule 1 if required.	8a	380
b	**Tax-exempt** interest. **Do not** include on line 8a. 8b 385		
9	Ordinary dividends. Attach Schedule 1 if required.	9	394
10	Capital gain distributions (see page 27).	10	450
11a	IRA distributions. 11a 475 — 11b Taxable amount (see page 27).	11b	477 "ROLLOVER" @479 STM nn" 480
12a	Pensions and annuities. 12a 485 — 12b Taxable amount (see page 28).	12b	487 "ROLLOVER" 495 545 "REPAID" 551
13	Unemployment compensation and Alaska Permanent Fund dividends.	13	552
14a	Social security benefits. 14a 553 555 "D", "LSE — 14b Taxable amount (see page 30).	14b	557
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶	15	600

Adjusted gross income

16	Educator expenses (see page 30).	16	623		
17	IRA deduction (see page 30).	17	626		
18	Student loan interest deduction (see page 33).	18	628		
19	Tuition and fees deduction (see page 33).	19	630		
20	Add lines 16 through 19. These are your **total adjustments.**			20	740
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶			21	750

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 57. Cat. No. 11327A Form **1040A** (2002)

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).		22	770
23a	Check if: 772 ☐ **You** were 65 or older 774 ☐ Blind; 776 ☐ **Spouse** was 65 or older 778 ☐ Blind. **Enter number of boxes checked** ▶ 23a 783			
b	If you are married filing separately and your spouse itemizes deductions, see page 34 and check here ▶ 23b ☐ 786			787 "SECT 933"
24	Enter your **standard deduction** (see left margin).		24	789
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.		25	800
26	Multiply $3,000 by the total number of exemptions claimed on line 6d.		26	810
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶		27	820
28	**Tax,** including any alternative minimum tax (see page 35). 840 "ECR" 850 854 "AMT" 857		28	860
29	Credit for child and dependent care expenses. Attach Schedule 2.	29 925		
30	Credit for the elderly or the disabled. Attach Schedule 3.	30 930		
31	Education credits. Attach Form 8863.	31 950		
32	Retirement savings contributions credit. Attach Form 8880.	32 953		
33	Child tax credit (see page 38).	33 955		
34	Adoption credit. Attach Form 8839.	34 960		
35	Add lines 29 through 34. These are your **total credits.**		35	1020
36	Subtract line 35 from line 28. If line 35 is more than line 28, enter -0-.		36	1030
37	Advance earned income credit payments from Form(s) W-2.		37	1105
38	Add lines 36 and 37. This is your **total tax.** ▶		38	1138
39	Federal income tax withheld from Forms W-2 and 1099. 1140 "FORM 1099"	39 1160	1161	1162 "DIV"
40	2002 estimated tax payments and amount applied from 2001 return.	40 1170	1173	"STM nn
41	**Earned income credit (EIC).** 1177	41 1180	1183	"NO"
42	Additional child tax credit. Attach Form 8812.	42 1186	1187	"FORM 4868" 1190
43	Add lines 39 through 42. These are your **total payments.** ▶		43	1199 "EXCESS SST" 1200 1250

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

Single, $4,700
Head of household, $6,900
Married filing jointly or Qualifying widow(er), $7,850
Married filing separately, $3,925

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 52 and fill in 45b, 45c, and 45d.

44	If line 43 is more than line 38, subtract line 38 from line 43. This is the amount you **overpaid.**		44	1260
45a	Amount of line 44 you want **refunded to you.** ▶		45a	1270
▶ b	Routing number 1272 ▶ c Type: 1274 ☐ Checking 1276 ☐ Savings			
▶ d	Account number 1278			
46	Amount of line 44 you want **applied to your 2003 estimated tax.**	46 1280		

Amount you owe

47	**Amount you owe.** Subtract line 43 from line 38. For details on how to pay, see page 53. ▶		47	1290
48	Estimated tax penalty (see page 53).	48 1300		

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 54)? ☐ **Yes.** Complete the following. ☐ **No** 1303 1305

Designee's name ▶ 1307 Phone no. ▶ ( ) 1309 Personal identification number (PIN) ▶ 1313

Sign here

Joint return? See page 22. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and 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
1321		1323	1328 ( ) 1329
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	
1324 1325 1326		1327	

Paid preparer's use only

1338 "TCE"/"VITA/"IRS-PREPARED"/"IRS-REVIEWED""ONLN PTR

Preparer's signature	Date	Check if self-employed	Preparer's SSN or PTIN
1340		1350 ☐	1360
Firm's name (or yours if self-employed), address, and ZIP code	1370	EIN	1380
1390 1400 1410		Phone no.	( ) 1420

1465 "Y" or "N"

Schedule 1
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Interest and Ordinary Dividends for Form 1040A Filers

(99) **2002**

OMB No. 1545-0085

Name(s) shown on Form 1040A | **Your social security number**

Part I

Interest

(See page 65 and the instructions for Form 1040A, line 8a.)

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

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page 65 and list this interest first. Also, show that buyer's social security number and address.

		Amount
*010 STM nn" +011 +012 +015	1	025
*030		+040
050		060
070		080
090		100
110		120
130		140
160 "INTEREST SUBTOTAL"		220
230 "NOMINEE DISTRIBUTION"		240
250 "ACCRUED INTEREST"		260
270 "TAX-EXEMPT INTEREST"		280
281 "OID ADJUSTMENT"		282
283 "ABP ADJUSTMENT"		284
2 Add the amounts on line 1.	2	288
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. You **must** attach Form 8815.	3	289
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a.	4	290

Part II

Ordinary dividends

(See page 65 and the instructions for Form 1040A, line 9.)

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

5 List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040A, line 10.

		Amount
*300 "STM nn"	5	+310
320		330
340		350
360		370
380		390
400		410
420		430
440		450
460		470
480		490
495 "DIVIDEND SUBTOTAL"		499
510 "NOMINEE DISTRIBUTION"		520
6 Add the amounts on line 5. Enter the total here and on Form 1040A, line 9.	6	525

For Paperwork Reduction Act Notice, see Form 1040A instructions. Cat. No. 12075R **Schedule 1 (Form 1040A) 2002**

Schedule 2
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers

(99) **2002**

OMB No. 1545-0085

Name(s) shown on Form 1040A | **Your social security number**

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the separate instructions.
- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**
- **Earned Income**

Part I

Persons or organizations who provided the care

You **must** complete this part.

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
*010 "STM nn"	+020 +030	*+040 "STM nn"	+050
060	070 080	090	100

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

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

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

Part II

Credit for child and dependent care expenses

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

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2002 for the person listed in column (a)
*110 "STM nn"	+120 +115	+214	+215
217	221 218	223	225

3	Add the amounts in column (c) of line 2. **Do not** enter more than $2,400 for one qualifying person or $4,800 for two or more persons. If you completed Part III, enter the amount from line 26.	3	230
4	Enter your **earned income.**	4	260
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others,** enter the amount from line 4.	5	270
6	Enter the **smallest** of line 3, 4, or 5.	6	290
7	Enter the amount from Form 1040A, line 22. 7 295		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7.	8	× .300
9	Multiply **line 6** by the decimal amount on line 8. If you paid 2001 expenses in 2002, see the instructions. @315 "STM nn" 318 "CPYE" 324	9	326 328
10	Enter the amount from Form 1040A, line 28.	10	332
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040A, line 29.	11	334

If line 7 is: Over	**But not over**	**Decimal amount is**
$0	10,000	.30
10,000	12,000	.29
12,000	14,000	.28
14,000	16,000	.27
16,000	18,000	.26
18,000	20,000	.25

If line 7 is: Over	**But not over**	**Decimal amount is**
$20,000	22,000	.24
22,000	24,000	.23
24,000	26,000	.22
26,000	28,000	.21
28,000	No limit	.20

Part III

Dependent care benefits

12	Enter the total amount of **dependent care benefits** you received for 2002. This amount should be shown in box 10 of your W-2 form(s). **Do not** include amounts that were reported to you as wages in box 1 of Form(s) W-2.			12	**350**	
13	Enter the amount forfeited, if any. See the instructions.			13	**353**	
14	Subtract line 13 from line 12.			14	**356**	
15	Enter the total amount of **qualified expenses** incurred in 2002 for the care of the qualifying person(s).	15	**360**			
16	Enter the **smaller** of line 14 or 15.	16	**370**			
17	Enter your **earned income.**	17	**380**			
18	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, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17.	18	**390**			
19	Enter the **smallest** of line 16, 17, or 18.	19	**400**			
20	**Excluded benefits.** Enter here the **smaller** of the following: • The amount from line 19 or • $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 18).			20	**410**	
21	**Taxable benefits.** Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."			21	**420**	

To claim the child and dependent care credit, complete lines 22–26 below.

22	Enter $2,400 ($4,800 if two or more qualifying persons).	22	**440**
23	Enter the amount from line 20.	23	**450**
24	Subtract line 23 from line 22. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2001 expenses in 2002, see the instructions for line 9.	24	**460**
25	Complete line 2 on the front of this schedule. **Do not** include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here.	25	**465**
26	Enter the **smaller** of line 24 or 25. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–11.	26	**470**

Schedule 3
(Form 1040A)

Department of the Treasury—Internal Revenue Service

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

(99) **2002**

OMB No. 1545-0085

Name(s) shown on Form 1040A | **Your social security number**

You may be able to take this credit and reduce your tax if by the end of 2002:

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

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

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

Part I

Check the box for your filing status and age

If your filing status is:	And by the end of 2002:		Check only one box:
Single, Head of household, or Qualifying widow(er) with dependent child	**1** You were 65 or older	1	☐ 010
	2 You were under 65 and you retired on permanent and total disability	2	☐ 020
Married filing jointly	**3** Both spouses were 65 or older	3	☐ 030
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4	☐ 040
	5 Both spouses were under 65, and both retired on permanent and total disability	5	☐ 050
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6	☐ 060
	7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability	7	☐ 070
Married filing separately	**8** You were 65 or older and you lived apart from your spouse for all of 2002	8	☐ 080
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2002	9	☐ 090

Did you check box 1, 3, 7, or 8?

- **Yes** ▶ Skip Part II and complete Part III on the back.
- **No** ▶ Complete Parts II and III.

Part II

Statement of permanent and total disability

Complete this part **only** if you checked box 2, 4, 5, 6, or 9 above.

If:

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

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2002, check this box ▶ ☐ 100

- If you checked this box, you do not have to get another statement for 2002.
- If you **did not** check this box, have your physician complete the statement on page 4 of the instructions. You **must** keep the statement for your records.

Part III
Figure your credit

10 **If you checked (in Part I):** **Enter:**

Box 1, 2, 4, or 7	$5,000
Box 3, 5, or 6	$7,500
Box 8 or 9	$3,750

10 **140**

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

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

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

11 **160**

12 If you completed line 11, enter the **smaller** of line 10 or line 11; **all others,** enter the amount from line 10. 12 **160**

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2002.

a Nontaxable part of social security benefits and
Nontaxable part of railroad retirement benefits treated as social security. See instructions. 13a **163**

b Nontaxable veterans' pensions and
Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions. 13b **167**

c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c. 13c **170**

14 Enter the amount from Form 1040A, line 22. 14 **180**

15 **If you checked (in Part I):** **Enter:**

Box 1 or 2	$7,500
Box 3, 4, 5, 6, or 7	$10,000
Box 8 or 9	$5,000

15 **190**

16 Subtract line 15 from line 14. If zero or less, enter -0-. 16 **200**

17 Enter one-half of line 16. 17 **210**

18 Add lines 13c and 17. 18 **220**

19 Subtract line 18 from line 12. If zero or less, **stop;** you **cannot** take the credit. Otherwise, go to line 20. 19 **230**

20 Multiply line 19 by 15% (.15). 20 **250**

21 Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29. 21 **260**

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21 here and on Form 1040A, line 30. 22 **290**

Form **1040EZ**

Department of the Treasury—Internal Revenue Service

Income Tax Return for Single and Joint Filers With No Dependents (99) 2002

OMB No. 1545-0675

Label (See page 14.) **Use the IRS label.** Otherwise, please print or type.

LABEL HERE

Your first name and initial 060 | Last name 050 | Your social security number 010 020

If a joint return, spouse's first name and initial 070 | Last name 055 | Spouse's social security number 030 040

Home address (number and street). If you have a P.O. box, see page 14. 062 080 | Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. 064 083 066 087 095 097 100

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

Presidential Election Campaign (page 14) ▶ **Note.** Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if a joint return, want $3 to go to this fund? You 110 ☐ Yes 115 ☐ No 120 Spouse 125 ☐ Yes ☐ No

@135 "STM nn" 362 "PRI" 364 366 "HSH" 368 372 "SCH" 373 376 "WP" 377 378 "FCC" 379

Income

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

1	Total wages, salaries, and tips. This should be shown in box 1 of your W-2 form(s). Attach your W-2 form(s).	1	375
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ. 382 "TEI" 385	2	380
3	Unemployment compensation and Alaska Permanent Fund dividends (see page 16). 545 "REPAID" 551	3	552
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	750
5	Can your parents (or someone else) claim you on their return? **Yes.** Enter amount from worksheet on back. 784 ☐ **No.** If **single,** enter $7,700. If **married,** enter $13,850. See back for explanation. 785 ☐	5	815
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	820

Note. You **must** check Yes or No.

Payments and tax

7	Federal income tax withheld from box 2 of your W-2 form(s). 1140 "FORM 1099"	7	1160
8	**Earned income credit (EIC).** 1183 "NO"	8	1180
9	Add lines 7 and 8. These are your **total payments.** 1187 "FORM 4868" 1190 ▶	9	1250
10	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table on pages 25–29 of the booklet. Then, enter the tax from the table on this line.	10	1256

Refund

Have it directly deposited! See page 21 and fill in 11b, 11c, and 11d.

11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund.** ▶	11a	1270

▶ **b** Routing number 1272 ▶ **c** Type: ☐ 1274 Checking ☐ 1276 Savings

▶ **d** Account number 1278

Amount you owe

12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe.** For details on how to pay, see page 22. ▶	12	1290

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 22)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ 1307 Phone no. ▶ ( ) 1309 Personal identification number (PIN) ▶ 1303 1313 1305

Sign here

Joint return? See page 13. Keep a copy for your records.

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

Your signature 1321 | Date | Your occupation | Daytime phone number (1328)

Spouse's signature. If a joint return, **both** must sign. 1324 1325 1326 | Date | Spouse's occupation 1323

Paid preparer's use only

Preparer's signature ▶ 1338 "TCE" "VITA" "IRS-PREPARED" "IRS REVIEWED" 1340 | Date 1327 | Check if self-employed 1350 ☐ | Preparer's SSN or PTIN 1360

Firm's name (or yours if self-employed), address, and ZIP code ▶ 1370 1390 1400 1410 | EIN 1380 | Phone no. ( ) 1420

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 24. Cat. No. 11329W Form **1040EZ** (2002)

1465

Form 1099-G

Form 1099-G, *Certain Government Payments,* was not available at the time of printing. The revised Form 1099-G will be posted on the IRS website at http://www.irs.gov.

.

9898 ☐ VOID 010 ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code 015 020 025 030 040 042 044	1 Gross distribution $ 110 2a Taxable amount $ 120 2b Taxable amount not determined 130 ☐ Total distribution 140 ☐	OMB No. 1545-0119 2002 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S Federal identification number 050 / RECIPIENT'S identification number 060	3 Capital gain (included in box 2a) $ 150	4 Federal income tax withheld $ 160	Copy A For Internal Revenue Service Center File with Form 1096.
RECIPIENT'S name 070	5 Employee contributions or insurance premiums $ 170	6 Net unrealized appreciation in employer's securities $ 180	For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.) 080 085	7 Distribution code 190 IRA/SEP/SIMPLE ☐ 200	8 Other $ 210 220%	
City, state, and ZIP code 090 092 094	9a Your percentage of total distribution 230 %	9b Total employee contributions $ 231	
Account number (optional) 100	10 State tax withheld $ 240 $ 280	11 State/Payer's state no. 246/250 286/290	12 State distribution $ 255 $ 300
	13 Local tax withheld $ 260 $ 310	14 Name of locality 270 320	15 Local distribution $ 275 $ 330

Form **1099-R** Cat. No. 14436Q Department of the Treasury - Internal Revenue Service

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

a Control number 020	22222	Void 030	For Official Use Only ► OMB No. 1545-0008

b Employer identification number 040 045	1 Wages, tips, other compensation $ 120	2 Federal income tax withheld $ 130
c Employer's name, address, and ZIP code 050 055 060 070 073 075	3 Social security wages $ 140	4 Social security tax withheld $ 150
	5 Medicare wages and tips $ 160	6 Medicare tax withheld $ 170
	7 Social security tips $ 180	8 Allocated tips $ 190
d Employee's social security number 080	9 Advance EIC payment $ 200	10 Dependent care benefits $ 210
e Employee's first name and initial / Last name 090	11 Nonqualified plans $ 220	12a See instructions for box 12 Code 242 $ 244 246
	13 Statutory employee 265 / Retirement plan 267 / Third-party sick pay 269	12b Code 252 $ 254 256
100	14 Other 270 272	12c Code 257 $ 258 259
110 113 115	280 282	12d Code 260 $ 261 262
f Employee's address and ZIP code	290 292	

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
370	380	$ 390	$ 400	$ 405	$ 407	410
440	450	$ 460	$ 470	$ 475	$ 477	480

Form **W-2** **Wage and Tax Statement** (99)

2002

(Rev. February 2002)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

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

510

Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Do Not Cut, Fold, or Staple Forms on This Page —Do Not Cut, Fold, or Staple Forms on This Page

3232 ☐ CORRECTED

PAYER'S name 015 020 021 Street address 022 City, state, and ZIP code 023 024 025 Federal identification number Telephone number 026 030	1 Gross winnings 040 3 Type of wager 080 5 Transaction 100 7 Winnings from identical wagers 120	2 Federal income tax withheld 050 4 Date won 090 6 Race 105 8 Cashier 130
WINNER'S name 140 Street address (including apt. no.) 142 City, state, and ZIP code 144 146 148	9 Winner's taxpayer identification no. 150 11 First I.D. 180 13 State/Payer's state identification no. 200/201	10 Window 160 12 Second I.D. 190 14 State income tax withheld 210

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ► **Date ►**

OMB No. 1545-0238

2002

Form W-2G

Certain Gambling Winnings

For Privacy Act and Paperwork Reduction Act Notice, see the **2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

File with Form 1096.

Copy A
For Internal Revenue Service Center

Form **W-2G** Cat. No. 10138V Department of the Treasury - Internal Revenue Service

a Control number 020	22222	Void 030 ☐	For Official Use Only ► OMB No. 1545-0008

b Employer identification number 040	1 Wages, tips, other compensation $ 120	2 Guam income tax withheld $ 130
c Employer's name, address, and ZIP code 045 050 055 060 070 073 075	3 Social security wages $ 140	4 Social security tax withheld $ 150
	5 Medicare wages and tips $ 160	6 Medicare tax withheld $ 170
	7 Social security tips $ 180	8
d Employee's social security number 080	9 Advance EIC payment $ 200	10
e Employee's first name and initial 090 / Last name	11 Nonqualified plans $ 220	12a See Form W-3SS instructions Code 242 $ 244 246
100 105 110 113 115	13 Statutory employee 265 / Retirement plan 267 ☐ / Third-party sick pay ☐	12b Code 252 $ 254 256
	14 Other 270 272 280 282 290 292	12c Code 257 $ 258 259
		12d Code 260 $ 261 262
f Employee's address and ZIP code		

Form **W-2GU** **Guam Wage and Tax Statement** **2002** (Rev. February 2002)

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice and instructions, see Form W-3SS.

Copy A For Social Security Administration—Send this entire page with Copy A of Form W-3SS to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 16026K

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

Form **970**
(Rev. September 2001)
Department of the Treasury
Internal Revenue Service

Application To Use LIFO Inventory Method

▶ **Attach to your tax return.**

OMB No. 1545-0042

Attachment Sequence No. **122**

Name: 030 040

Identifying number: 020

Check one: ☐ First election ☐ Subsequent election

Part I Statement of Election

		Yes	No
A	The taxpayer elects to adopt and use the LIFO inventory method provided by section 472. The taxpayer will use (or expand) the LIFO inventory method for the first tax year ending (month, day, year) ▶ 050 for the following goods (see instructions): 060 "STM nn"		
B	The taxpayer agrees, as required by Regulations section 1.472-4, to make any adjustments that the IRS may require, on the examination of the taxpayer's income tax return, to clearly reflect income for the years involved in the change to or from the LIFO inventory method or due to the use of the LIFO inventory method.		
C	Was the beginning inventory for the items specified in Item A above valued at cost (as required by section 472(d)) for the first tax year this application applies? If "No," attach an explanation @090 "STN nn"	070	080
D	Will inventory be taken at actual cost regardless of market value? If "No," attach an explanation @120 "STM nn"	100	110

Part II Other Information

1	Nature of business ▶ 130		
2	Inventory method used until now ▶ 140		
3	Will any adjustment that resulted from the change to the LIFO method be included in income over a 3-year period? If "No," attach an explanation @170 "STM nn"	150	160
4	List goods subject to inventory that will not be inventoried under the LIFO method ▶ *180 "STM nn"		
5	Were the goods specified in Part I, Item A treated as acquired at the same time and at a unit cost equal to the actual cost of the total divided by the number of goods on hand? If "No," attach an explanation @210 "STM nn"	190	200
6a	Did you issue credit statements or reports to shareholders, partners, other proprietors, or beneficiaries covering the first tax year to which this application relates?	220	230
b	If "Yes," state to whom and on what dates ▶ *240 "STM nn" +245		
c	Show the inventory method used to determine income, profit, or loss in those statements ▶ 250		

7a Check method used to figure the cost of the goods in the closing inventory over those in the opening inventory (see instructions):

260 ☐ Most recent purchases
280 ☐ Earliest acquisitions during the year
270 ☐ Average cost of purchases during the year
290 ☐ Other (attach explanation) @300 "STM nn"

7b The taxpayer selects the month of 310 as the representative month used in selecting the index or indexes used to determine the current-year cost of the taxpayer's inventory pool(s) under Regulations section 1.472-8(e)(2)(ii) (see instructions). **This applies only to taxpayers using the inventory price index computation method.**

8 Method used in valuing LIFO inventories: 320 ☐ Unit method 330 ☐ Dollar-value method (see instructions)

9 If you use pools, check the box that indicates the pooling method. List and describe the contents of each pool in an attached statement.

350 ☐ By line, type, or class of goods authorized by Regulations section 1.472-8(c) (retailer, wholesaler, jobber, or distributor) @340 "STM
360 ☐ Pooling method authorized by Regulations section 1.472-8(e)(3)(iv) (retailer, wholesaler, jobber, or distributor)
370 ☐ Natural business unit authorized by Regulations section 1.472-8(b)(1) (manufacturer or processor)
380 ☐ Multiple pools authorized by Regulations section 1.472-8(b)(3)(i) (manufacturer or processor)
390 ☐ Raw material-content authorized by Regulations section 1.472-8(b)(3)(ii) (manufacturer or processor)
400 ☐ Simplified dollar-value method under section 474 (see instructions)
410 ☐ Other (describe and justify) @420 "STM nn"

10 Method used in computing LIFO value of dollar-value pools (see instructions and attach required information): @430 "STM nn

440 ☐ Double-extension (describe)
450 ☐ New Vehicle Alternative LIFO
460 ☐ Index (describe and justify)
470 ☐ Link-chain (describe and justify)
480 ☐ Used Vehicle Alternative LIFO
490 ☐ Other method (describe and justify) @500
510 ☐ Published price index (describe)

11 Attach a statement briefly describing the cost system used. @520 "STM nn"

12 Did you receive IRS consent to change your method of valuing inventories for this tax year? 530 ☐ Yes ☐ No 540

13 Did you ever use the LIFO inventory method before? 560 ☐ Yes ☐ No 580
If "Yes," attach a statement listing the tax years you used LIFO and explain why you discontinued it. @570 "STM nn"

For Paperwork Reduction Act Notice, see instructions on back.

Cat. No. 17057T Form **970** (Rev. 9-2001)

Form **982**

(Rev. September 2000)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0046

Attachment Sequence No. **94**

Name shown on return

Identifying number 010

Part I General Information (see instructions)

1 Amount excluded is due to (check applicable box(es)):

a Discharge of indebtedness in a title 11 case 020

b Discharge of indebtedness to the extent insolvent (not in a title 11 case) 030

c Discharge of qualified farm indebtedness 040

d Discharge of qualified real property business indebtedness 050

2 Total amount of discharged indebtedness excluded from gross income 2 060

3 Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? . . . . . 070 Yes 080 No

Part II Reduction of Tax Attributes

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

Enter amount excluded from gross income: @085 "STM nn" or blank

4	For a discharge of qualified real property business indebtedness, applied to reduce the basis of depreciable real property	4	090
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	5	100
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge	6	110
7	Applied to reduce any general business credit carryover to or from the tax year of the discharge	7	120
8	Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge	8	130
9	Applied to reduce any net capital loss for the tax year of the discharge including any capital loss carryovers to the tax year of the discharge	9	140
10	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. *DO NOT use in the case of discharge of qualified farm indebtedness*	10	150
11	For a discharge of qualified farm indebtedness, applied to reduce the basis of:		
a	Depreciable property used or held for use in a trade or business, or for the production of income, if not reduced on line 5	11a	160
b	Land used or held for use in a trade or business of farming	11b	170
c	Other property used or held for use in a trade or business, or for the production of income	11c	180
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12	190
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	13	200

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

Under section 1081(b), the corporation named above has excluded $ 210 from its gross income for the tax year beginning 220, and ending 230. Under that section the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of 240 (State of incorporation) @250 "STM nn" or blank.

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

General Instructions

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

Purpose of form. Generally, the amount by which you benefit from the discharge of indebtedness is included in your gross income. However, under certain circumstances described in section 108, you may exclude the amount of discharged indebtedness from your gross income. Unless you check the box on line 1d or make the election on line 5, the amount excluded from gross income reduces certain tax attributes either dollar for dollar or 33⅓ cents per dollar (see below).

Use **Part I** of Form 982 to indicate why any amount received from the discharge of indebtedness should be excluded from gross income.

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

- Any net operating loss (NOL) for the tax year of the discharge (and any NOL carryover to that year) (dollar for dollar);
- Any general business credit carryover to or from the tax year of the discharge (33⅓ cents per dollar);
- Any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge (33⅓ cents per dollar);
- Any net capital loss for the tax year of the discharge (and any capital loss carryover to that tax year)
- Basis of property (dollar for dollar);
- Any passive activity loss (dollar for dollar) and credit (33⅓ cents per dollar) carryovers from the tax year of the discharge; and
- Any foreign tax credit carryover to or from the tax year of the discharge (33⅓ cents per dollar).

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

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

For Paperwork Reduction Act Notice, see back of form. Cat. No. 17066E Form **982** (Rev. 9-2000)

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)

▶ **Attach to Form 1040, 1040NR, 1041, or 990-T.**

▶ **See separate instructions.**

OMB No. 1545-0121

2002

Attachment Sequence No. **19**

Name
010 "AMT"

Identifying number as shown on page 1 of your tax return

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

020 **a** ☐ Passive income
030 **b** ☐ High withholding tax interest
040 **c** ☐ Financial services income
050 **d** ☐ Shipping income
060 **e** ☐ Dividends from a DISC or former DISC
070 **f** ☐ Certain distributions from a foreign sales corporation (FSC) or former FSC
080 **g** ☐ Lump-sum distributions
093 **h** ☐ Section 901(j) income
096 **i** ☐ Certain income re-sourced by treaty
098 **j** ☐ General limitation income

k Resident of (name of country) ▶ 100

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

Draft as of 8/09/2002

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

	Foreign Country or U.S. Possession A	B	C		Total (Add cols. A, B, and C.)
I Enter the name of the foreign country or U.S. possession ▶	130	150	170		
1 Gross income from sources within country shown above and of the type checked above (see page 7 of the instructions):					185
	140	160	180	1	190
Deductions and losses (***Caution:*** *See pages 9, 12, and 13 of the instructions*):	@205 "STM nn"	@325 "STM nn"	@445 "STM nn"		
2 Expenses **definitely related** to the income on line 1 (attach statement)	200	320	440		
3 Pro rata share of other deductions **not definitely related:**	@225 "STM nn"	@345 "STM nn"	@465 "STM nn"		
a Certain itemized deductions or standard deduction (see instructions)	210	330	450		
b Other deductions (attach statement)	220	340	460		
c Add lines 3a and 3b	230	350	470		
d Gross foreign source income (see instructions)	240	360	480		
e Gross income from all sources (see instructions)	250	370	490		
f Divide line 3d by line 3e (see instructions)	260	380	500		
g Multiply line 3c by line 3f	270	390	510		
4 Pro rata share of interest expense (see instructions):					
a Home mortgage interest (use worksheet on page 12 of the instructions)	280	400	520		
b Other interest expense	290	410	530		
5 Losses from foreign sources	300	420	540		
6 Add lines 2, 3g, 4a, 4b, and 5	310	430	550	6	560
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2 ▶				7	570

Part II Foreign Taxes Paid or Accrued (see page 13 of the instructions)

Country	Credit is claimed for taxes (you must check one) (m) ☐ Paid 580 (n) ☐ Accrued 590	Foreign taxes paid or accrued: In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(s) Other foreign taxes paid or accrued	Taxes withheld at source on:			(w) Other foreign taxes paid or accrued	(x) Total foreign taxes paid or accrued (add cols. (t) through (w))
	(o) Date paid or accrued	(p) Dividends	(q) Rents and royalties	(r) Interest		(t) Dividends	(u) Rents and royalties	(v) Interest		
A	600	610	620	630	640	650	660	670	680	690
B	700	710	720	730	740	750	760	770	780	790
C	800	810	820	830	840	850	860	870	880	890

8 Add lines A through C, column (x). Enter the total here and on line 9, page 2 @900 "STM nn" ▶ 8 910

For Paperwork Reduction Act Notice, see page 16 of the inst

B-37

Cat. No. 11440U Form **1116** (2002)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	930		
10	Carryback or carryover (attach detailed computation) @940 "STM nn"	10	950		
11	Add lines 9 and 10	11	960		
12	Reduction in foreign taxes (see page 13 of the instructions) @970 "STM nn"	12	980		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit			13	990
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 14 of the instructions)	14	1000		
15	Adjustments to line 14 (see page 14 of the instructions) @1010 "STM nn"	15	1020		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	1030		
17	**Individuals:** Enter the amount from Form 1040, line 39. If you are a nonresident alien, enter the amount from Form 1040NR, line 37. **Estates and trusts:** Enter your taxable income without the deduction for your exemption	17	1040		
	Caution: *If you figured your tax using the special rates on capital gains, see page 15 of the instructions.*				
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"			18	1050
19	**Individuals:** Enter the amount from Form 1040, line 42. If you are a nonresident alien, enter the amount from Form 1040NR, line 40. **Estates and trusts:** Enter the total of Form 1041, Schedule G, lines 1a and 1b, or the total of Form 990-T, lines 36 and 37			19	1060
20	Multiply line 19 by line 18 (maximum amount of credit)			20	1070
21	Enter the **smaller** of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 15 of the instructions) 1080 "LSD" ▶			21	1090

Part IV Summary of Credits From Separate Parts III (see page 16 of the instructions)

22	Credit for taxes on passive income	22	1100		
23	Credit for taxes on high withholding tax interest	23	1110		
24	Credit for taxes on financial services income	24	1120		
25	Credit for taxes on shipping income	25	1130		
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26	1135		
27	Credit for taxes on lump-sum distributions	27	1160		
28	Credit for taxes on certain income re-sourced by treaty	28	1175		
29	Credit for taxes on general limitation income	29	1177		
30	Add lines 22 through 29			30	1180
31	Enter the **smaller** of line 19 or line 30			31	1185
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 13			32	1190
33	Subtract line 32 from line 31. This is your **foreign tax credit.** Enter here and on Form 1040, line 45; Form 1040NR, line 43; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶			33	1200

Draft as of 8/09/2002

Form **1310**
(Rev. March 1995)
Department of the Treasury
Internal Revenue Service

Statement of Person Claiming Refund Due a Deceased Taxpayer

▶ **See instructions below and on back.**

OMB No. 1545-0073

Attachment Sequence No. **87**

Tax year decedent was due a refund: 010
Calendar year , or other tax year beginning , 19 , and ending , 19

Please type or print	Name of decedent 020	Date of death 030	**Decedent's social security number** 040
	Name of person claiming refund 050 060 070		
	Home address (number and street). If you have a P.O. box, see instructions. 110		Apt. no. 120
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. 130 140 150 160		

Part I **Check the box that applies to you.** Check only one box. **Be sure to complete Part III below.**

170 **A** ☐ Surviving spouse requesting reissuance of a refund check. See instructions.

180 **B** ☐ Court-appointed or certified personal representative. You may have to attach a court certificate showing your appointment. See instructions.

190 **C** ☐ Person, **other** than A or B, claiming refund for the decedent's estate. Also, complete Part II. You may have to attach a copy of the proof of death. See instructions. 200

Part II **Complete this part only if you checked the box on line C above.**

		Yes	No
1	Did the decedent leave a will?	210	220
2a	Has a court appointed a personal representative for the estate of the decedent?	230	240
b	If you answered **"No"** to 2a, will one be appointed?	250	260
	If you answered **"Yes"** to 2a or 2b, the personal representative must file for the refund.		
3	As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident?	270	280
	If you answered **"No"** to 3, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.		

Part III **Signature and verification. All filers must complete this part.**

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund ▶ 290 **Date** ▶ 300

Paperwork Reduction Act Notice

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

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

Recordkeeping . . . . . 7 min.
Learning about the law or the form . . . . . 3 min.
Preparing the form . . . . . 16 min.
Copying, assembling, and sending the form to the IRS . . . . . 17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the **Internal Revenue Service,** Attention: Tax Forms Committee, PC:FP, Washington, DC 20224. **DO NOT** send the form to this address.

General Instructions

Purpose of Form

Use Form 1310 to claim a refund on behalf of a deceased taxpayer.

Who Must File

If you are claiming a refund on behalf of a deceased taxpayer, you must file Form 1310 unless **either** of the following applies:

- You are a surviving spouse filing an original or amended joint return with the decedent, OR
- You are a personal representative (see back of form) filing an original Form 1040, Form 1040A, Form 1040EZ, or Form 1040NR for the decedent and a court certificate showing your appointment is attached to the return.

Example. Assume Mr. Green died on January 4 before filing his tax return. On April 3 of the same year, you were appointed by the court as the personal representative for Mr. Green's estate and you file Form 1040 for Mr. Green. You do not need to file Form 1310 to claim the refund on Mr. Green's tax return. However, you must attach to his return a copy of the court certificate showing your appointment.

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

▶ **See separate instructions.**

▶ **Attach to Form 1040.**

OMB No. 1545-0139

2002

Attachment Sequence No. **54**

Your name	Occupation in which you incurred expenses	**Social security number**
	008	009

Draft as of 7/17/2002

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses

		Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1 010	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2 013	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3 017	
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4 023	
5	Meals and entertainment expenses (see instructions)	5	5 025
6	**Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6 027	6 031

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)	7 033	041

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

8	Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7	8 100	105
	Note: *If **both columns** of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.*		
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses by 65% (.65) instead of 50%. For details, see instructions.)	9 115	120
10	Add the amounts on line 9 of both columns and enter the total here. **Also, enter the total on Schedule A (Form 1040), line 20.** (Fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10 125	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11700N

Form **2106** (2002)

Part II Vehicle Expenses

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

			(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11	/134/	/195/
12	Total miles the vehicle was driven during 2002	12	135 miles	205 miles
13	Business miles included on line 12	13	145 miles	215 miles
14	Percent of business use. Divide line 13 by line 12	14	155 %	225 %
15	Average daily roundtrip commuting distance	15	165 miles	235 miles
16	Commuting miles included on line 12	16	175 miles	245 miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	185 miles	256 miles

18	Do you (or your spouse) have another vehicle available for personal use?	270	☐ Yes	275	☐ No
19	Was your vehicle available for personal use during off-duty hours?	280	☐ Yes	283	☐ No
20	Do you have evidence to support your deduction?	290	☐ Yes	295	☐ No
21	If "Yes," is the evidence written?	300	☐ Yes	305	☐ No

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

22	Multiply line 13 by 36½¢ (.365)	22	315

Section C—Actual Expenses

			(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23	325	437
24a	Vehicle rentals	24a	335	439
b	Inclusion amount (see instructions)	24b	345	441
c	Subtract line 24b from line 24a	24c	355	443
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25	358	445
26	Add lines 23, 24c, and 25	26	370	447
27	Multiply line 26 by the percentage on line 14	27	375	449
28	Depreciation. Enter amount from line 38 below	28	380	451
29	Add lines 27 and 28. Enter total here and on line 1	29	383	453

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

			(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30	490	560
31	Enter section 179 deduction and special allowance (see instructions)	31	495	600
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32	505	602
33	Enter depreciation method and percentage (see instructions)	33	515	604
34	Multiply line 32 by the percentage on line 33 (see instructions)	34	530	606
35	Add lines 31 and 34	35	540	610
36	Enter the limit from the table in the line 36 instructions	36	544	612
37	Multiply line 36 by the percentage on line 14	37	546	614
38	Enter the **smaller** of line 35 or line 37. Also enter this amount on line 28 above	38	550	616

Draft as of 11/7/2002

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

Unreimbursed Employee Business Expenses

▶ **Attach to Form 1040.**

OMB No. 1545-1441

2002

Attachment Sequence No. **54A**

Your name	Occupation in which you incurred expenses	Social security number
	008	009

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

- You are an employee deducting expenses attributable to your job.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2002.

Caution: *You can use the standard mileage rate for 2002* ***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.*

Draft as of 6/19/2002

Part I Figure Your Expenses

1	Vehicle expense using the standard mileage rate. Complete Part II and multipy line 8a by 36½¢ (.365)	1	010	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	013	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	017	
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	023	
5	Meals and entertainment expenses: $ 025 x 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses by 65% (.65) instead of 50%. For details, see instructions.)	5	027	
6	**Total expenses.** Add lines 1 through 5. Enter here and **on line 20 of Schedule A (Form 1040).** (Fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	031	

Part II Information on Your Vehicle.

Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ ____ / 134 / ____

8 Of the total number of miles you drove your vehicle during 2002, enter the number of miles you used your vehicle for:

a Business 145 b Commuting 175 c Other 185

9	Do you (or your spouse) have another vehicle available for personal use?	270	☐ Yes ☐ No	275
10	Was your vehicle available for personal use during off-duty hours?	280	☐ Yes ☐ No	283
11a	Do you have evidence to support your deduction?	290	☐ Yes ☐ No	295
b	If "Yes," is the evidence written?	300	☐ Yes ☐ No	305

General Instructions

Section references are to the Internal Revenue Code.

Changes To Note

Standard mileage rate. The standard mileage rate has been increased to 36½ cents for each mile of business use in 2002.

Meal expenses. The amount of meal expenses that may be deducted by employees subject to Department of Transportation (DOT) hours of service limits has been increased to 65% for 2002.

Purpose of Form

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

Recordkeeping

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

Additional Information

For more details about employee business expenses, see:

Pub. 463, Travel, Entertainment, Gift, and Car Expenses

Pub. 529, Miscellaneous Deductions

Pub. 587, Business Use of Your Home (Including Use by Day-Care Providers)

Pub. 946, How To Depreciate Property

Form **2120**
(Rev. November 2000)
Department of the Treasury
Internal Revenue Service

Multiple Support Declaration

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

OMB No. 1545-0071

Attachment Sequence No. **114**

Name of person claiming the dependent: 010

Social security number: 020

During the calendar year 030 , I paid over 10% of the support of:

040 050

Name of person supported

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

*060 "STM nn"

Name of person claiming the dependent

070 080 090 100

Address of person claiming the dependent

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

110 — Your signature

170 — Your social security number

120 — Address (number, street, apt. no.)

180 — Date

130 140 150 160

City, state, and ZIP code

Instructions

Purpose of Form

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

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

Who Can Claim the Dependent

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

1. You and one or more other eligible person(s) (see above) together paid over half of that person's support.

2. You paid over 10% of the support.

3. No one alone paid over half of that person's support.

4. The other four dependency tests are met. See **Dependents** in the Form 1040 or Form 1040A instructions.

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

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

Who Must File

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

Additional Information

See Pub. 501 for details.

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

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

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

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

Form **2210**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

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

OMB No. 1545-0140

2002

Attachment Sequence No. **06**

Name(s) shown on tax return

Identifying number 010

In most cases, you do not need to file Form 2210. The IRS will figure any penalty you owe and send you a bill. File Form 2210 only if one or more boxes in Part I apply to you. If you do not need to file Form 2210, you still may use it to figure your penalty. Enter the amount from Part III, line 22, or Part IV, line 36, on the penalty line of your return, but do not attach Form 2210.

Draft as of 10/31/2002

Part I

Reasons for Filing—If 1a, 1b, or 1c below applies to you, you may be able to lower or eliminate your penalty. But you **must** check the boxes that apply and file Form 2210 with your tax return. If 1d below applies to you, check that box and file Form 2210 with your tax return.

1 Check whichever boxes apply (if none apply, see the text above Part I and **do not file Form 2210):**

020 a ☐ You request a **waiver.** In certain circumstances, the IRS will waive all or part of the penalty. See **Waiver of Penalty** on page 2 of the instructions.

030 b ☐ You use the **annualized income installment method.** If your income varied during the year, this method may reduce the amount of one or more required installments. See page 5 of the instructions.

040 c ☐ You had Federal income tax withheld from wages and, for estimated tax purposes, you treat the withheld tax as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. See the instructions for line 23 on page 3.

054 d ☐ Your required annual payment (line 15 below) is based on your 2001 tax and you filed or are filing a joint return for either 2001 or 2002 but not for both years.

Part II Required Annual Payment

2	Enter your 2002 tax after credits (see page 2 of the instructions)			2	060
3	Other taxes (see page 2 of the instructions)			3	070
4	Add lines 2 and 3			4	080
5	Earned income credit	5	090		
6	Additional child tax credit	6	095		
7	Credit for Federal tax paid on fuels	7	100		
8	Health insurance credit for eligible recipients	8	105		
9	Add lines 5, 6, 7, and 8			9	110
10	Current year tax. Subtract line 9 from line 4			10	120
11	Multiply line 10 by 90% (.90)	11	130		
12	Withholding taxes. **Do not** include any estimated tax payments on this line (see page 3 of the instructions)			12	140
13	Subtract line 12 from line 10. If less than $1,000, stop here; you do not owe the penalty. **Do not file Form 2210**			13	150
14	Enter the tax shown on your 2001 tax return (112% of that amount if the adjusted gross income shown on that return is more than $150,000, or, if married filing separately for 2002, more than $75,000). **Caution:** *See page 3 of the instructions*			14	160
15	**Required annual payment.** Enter the **smaller** of line 11 or line 14			15	170

If line 12 is equal to or more than line 15, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked box 1d above.

Part III

Short Method (Caution: *See page 3 of the instructions to find out if you can use the short method. If you checked box **1b** or **1c** in Part I, skip this part and go to Part IV.***)**

16	Enter the amount, if any, from line 12 above	16	180		
17	Enter the total amount, if any, of estimated tax payments you made	17	190		
18	Add lines 16 and 17			18	200
19	**Total underpayment for year.** Subtract line 18 from line 15. If zero or less, stop here; you do not owe the penalty. **Do not file Form 2210 unless you checked box 1d above**			19	210
20	Multiply line 19 by .0xx			20	220
21	• If the amount on line 19 was paid **on or after** 4/15/03, enter -0-. • If the amount on line 19 was paid **before** 4/15/03, make the following computation to find the amount to enter on line 21. Amount on line 18 × Number of days paid before 4/15/03 × .000xx			21	230
22	**Penalty.** Subtract line 21 from line 20. Enter the result here and on Form 1040, line 74; Form 1040A, line 48; Form 1040NR, line 73; Form 1040NR-EZ, line 26; or Form 1041, line 26, **but do not file Form 2210 unless you checked one or more of the boxes in Part I above** ▶			22	235 "AMOUNT WAIVED" 236 @237 "STM nn" 240

For Paperwork Reduction Act Notice, see page 6 of separate instructions.

Cat. No. 11744P Form **2210** (2002)

Part IV **Regular Method** (See page 3 of the instructions if you are filing Form 1040NR or 1040NR-EZ.)

Section A—Figure Your Underpayment		Payment Due Dates (a) 4/15/02	(b) 6/15/02	(c) 9/15/02	(d) 1/15/03
23 **Required installments.** If box 1b applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 15, Form 2210, in each column	23	260	270	280	290
24 Estimated tax paid and tax withheld (see page 3 of the instructions). For column (a) only, also enter the amount from line 24 on line 28. If line 24 is equal to or more than line 23 for all payment periods, stop here; you do not owe the penalty. **Do not file Form 2210 unless you checked a box in Part I**	24	300	302	304	306
Complete lines 25 through 31 of one column before going to the next column. 25 Enter amount, if any, from line 31 of previous column	25		350	430	510
26 Add lines 24 and 25	26		360	440	520
27 Add amounts on lines 29 and 30 of the previous column	27		370	450	530
28 Subtract line 27 from line 26. If zero or less, enter -0-. For column (a) only, enter the amount from line 24	28	310	380	460	540
29 If the amount on line 28 is zero, subtract line 26 from line 27. Otherwise, enter -0-	29		390	470	
30 **Underpayment.** If line 23 is equal to or more than line 28, subtract line 28 from line 23. Then go to line 25 of next column. Otherwise, go to line 31 ▶	30	320	400	480	560
31 Overpayment. If line 28 is more than line 23, subtract line 23 from line 28. Then go to line 25 of next column	31	330	410	490	

Section B—Figure the Penalty (Complete lines 32 through 35 of one column before going to the next column.)

			4/15/02	6/15/02	9/15/02	
Rate Period 1	**April 16, 2002—December 31, 2002**					
	32 Number of days **from** the date shown above line 32 **to** the date the amount on line 30 was paid **or** 12/31/02, whichever is earlier	32	Days: 581	Days: 601	Days: 608	
	33 Underpayment on line 30 (see page 4 of the instructions) × Number of days on line 32 / 365 × .06 ▶	33	$ 585	$ 604	$ 613	
			12/31/02	12/31/02	12/31/02	1/15/03
Rate Period 2	**January 1, 2003—April 15, 2003**					
	34 Number of days **from** the date shown above line 34 **to** the date the amount on line 30 was paid **or** 4/15/03, whichever is earlier	34	Days: 591	Days: 605	Days: 631	Days: 636
	35 Underpayment on line 30 (see page 5 of the instructions) × Number of days on line 34 / 365 × .0x ▶	35	$ 592	$ 606	$ 632	$ 641

36 **Penalty.** Add all amounts on lines 33 and 35 in all columns. Enter the total here and on Form 1040, line 74; Form 1040A, line 48; Form 1040NR, line 73; Form 1040NR-EZ, line 26; or Form 1041, line 26, **but do not file Form 2210 unless you checked one or more of the boxes in Part I** ▶ 36 716 @717 "STM nn" $ 720

Draft as of 10/31/2002

Schedule AI—Annualized Income Installment Method (See pages 5 and 6 of the instructions.)

Estates and trusts, **do not** use the period ending dates shown to the right. Instead, use the following: 2/28/02, 4/30/02, 7/31/02, and 11/30/02.

Draft as of 10/31/2002

			(a) 1/1/02–3/31/02	(b) 1/1/02–5/31/02	(c) 1/1/02–8/31/02	(d) 1/1/02–12/31/02
Part I	**Annualized Income Installments**					
1	Enter your adjusted gross income for each period (see instructions). (Estates and trusts, enter your taxable income without your exemption for each period.)	1	2520	2730	2960	3190
2	Annualization amounts. (Estates and trusts, see instructions.)	2	4	2.4	1.5	1
3	Annualized income. Multiply line 1 by line 2	3	2530	2740	2970	3200
4	Enter your itemized deductions for the period shown in each column. If you do not itemize, enter -0- and skip to line 7. (Estates and trusts, enter -0-, skip to line 9, and enter the amount from line 3 on line 9.)	4	2540	2750	2980	3210
5	Annualization amounts	5	4	2.4	1.5	1
6	Multiply line 4 by line 5 (see instructions if line 3 is more than $68,650)	6	2550	2760	2990	3220
7	In each column, enter the full amount of your standard deduction from Form 1040, line 38, or Form 1040A, line 24 (Form 1040NR or 1040NR-EZ filers, enter -0-. **Exception:** Indian students and business apprentices, enter standard deduction from Form 1040NR, line 36, or Form 1040NR-EZ, line 11.)	7	2560	2770	3000	3230
8	Enter the **larger** of line 6 or line 7	8	2570	2780	3010	3240
9	Subtract line 8 from line 3	9	2580	2790	3020	3250
10	In each column, multiply $3,000 by the total number of exemptions claimed (see instructions if line 3 is more than $103,000). (Estates and trusts and Form 1040NR or 1040NR-EZ filers, enter the exemption amount shown on your tax return.)	10	2590	2800	3030	3260
11	Subtract line 10 from line 9	11	2600	2810	3040	3270
12	Figure your tax on the amount on line 11 (see instructions)	12	2610	2820	3050	3280
13	Form 1040 filers only, complete Part II and enter your self-employment tax from line 34 below	13	2620	2830	3060	3290
14	Enter other taxes for each payment period (see instructions)	14	2630	2840	3070	3300
15	Total tax. Add lines 12, 13, and 14	15	2640	2850	3080	3310
16	For each period, enter the same type of credits as allowed on Form 2210, lines 2, 5, 6, and 7 (see instructions)	16	2650	2860	3090	3230
17	Subtract line 16 from line 15. If zero or less, enter -0-	17	2660	2870	3100	3330
18	Applicable percentage	18	22.5%	45%	67.5%	90%
19	Multiply line 17 by line 18	19	2670	2880	3110	3340
	Caution: *Complete lines 20-25 of one column before going to the next column.*					
20	Add the amounts in all previous columns of line 25	20		2890	3120	3350
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	2680	2900	3130	3360
22	Enter 25% (.25) of line 15 on page 1 of Form 2210 in each column	22	2690	2910	3140	3370
23	Subtract line 25 of the previous column from line 24 of the previous column	23		2920	3150	3380
24	Add lines 22 and 23 and enter the total	24	2700	2930	3160	3390
25	Enter the **smaller** of line 21 or line 24 here and on Form 2210, line 23 ►	25	2720	2950	3180	3400
Part II	**Annualized Self-Employment Tax**					
26	Net earnings from self-employment for the period (see instructions)	26	3410	3520	3630	3740
27	Prorated social security tax limit	27	$21,225	$35,375	$56,600	$84,900
28	Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax	28	3430	3540	3650	3760
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	3435	3545	3655	3765
30	Annualization amounts	30	0.496	0.2976	0.186	0.124
31	Multiply line 30 by the **smaller** of line 26 or line 29	31	3440	3550	3660	3770
32	Annualization amounts	32	0.116	0.0696	0.0435	0.029
33	Multiply line 26 by line 32	33	3445	3555	3665	3775
34	Add lines 31 and 33. Enter the result here and on line 13 above ►	34	3510	3620	3730	3840

Form **2210-F**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Farmers and Fishermen

▶ **Attach to Form 1040, Form 1040NR, or Form 1041.**
▶ **See instructions on back.**

OMB No. 1545-0140

2002

Attachment Sequence No. **06A**

Name(s) shown on tax return

Identifying number 010

In most cases, you do not need to file Form 2210-F. The IRS will figure any penalty you owe and send you a bill. File Form 2210-F only if one or both of the boxes in Part I apply to you. If you do not need to file Form 2210-F, you still may use it to figure your penalty. Enter the amount from line 20 on the penalty line of your return but do not attach Form 2210-F.

Draft as of 9/23/2002

Part I

Reasons for Filing—If box 1a below applies to you, you may be able to lower or eliminate your penalty. But you **must** check that box and file Form 2210-F with your tax return. If box 1b below applies to you, check that box and file Form 2210-F with your tax return.

1 Check whichever boxes apply (if neither applies, see the text above Part I and **do not file Form 2210-F**):

013 a ☐ You request a **waiver**. In certain circumstances, the IRS will waive all or part of the penalty. See the instructions for **Waiver of Penalty**.

016 b ☐ Your required annual payment (line 15 below) is based on your 2001 tax and you filed or are filing a joint return for either 2001 or 2002 but not for both years.

Part II Figure Your Underpayment

2	Enter your 2002 tax after credits from Form 1040, line 55; Form 1040NR, line 51; or Form 1041, Schedule G, line 4			2	020
3	Other taxes (see instructions)			3	030
4	Add lines 2 and 3			4	040
5	Earned income credit	5	050		
6	Additional child tax credit	6	055		
7	Credit for Federal tax paid on fuels	7	060		
8	Health insurance credit for eligible recipients	8	065		
9	Add lines 5, 6, 7, and 8			9	070
10	Current year tax. Subtract line 9 from line 4			10	080
11	Multiply line 10 by 66⅔%	11	090		
12	Withholding taxes. **Do not** include any estimated tax payments on this line (see instructions)			12	100
13	Subtract line 12 from line 10. If less than $1,000, stop here; you do not owe the penalty. **Do not file Form 2210-F**			13	110
14	Enter the tax shown on your 2001 tax return. **Caution:** *See instructions*			14	120
15	**Required annual payment.** Enter the **smaller** of line 11 or line 14			15	130
	Note: *If line 12 is equal to or more than line 15, stop here; you do not owe the penalty.* ***Do not file Form 2210-F unless you checked box 1b above.***				
16	Enter the estimated tax payments you made by January 15, 2003, and any Federal income tax and excess social security or railroad retirement tax withheld during 2002			16	140
17	**Underpayment.** Subtract line 16 from line 15. If the result is zero or less, stop here; you do not owe the penalty. **Do not file Form 2210-F unless you checked box 1b above**			17	150

Part III Figure the Penalty

18	Enter the date the amount on line 17 was paid or April 15, 2003, whichever is earlier	18	160 / 03
19	Number of days **from** January 15, 2003, **to** the date on line 18	19	170
20	**Penalty.** Underpayment on line 17 × Number of days on line 19 / 365 × .0X @177 "STM nn" ▶	20	176 180

- Form 1040 filers, enter the amount from line 20 on Form 1040, line 74.
- Form 1040NR filers, enter the amount from line 20 on Form 1040NR, line 73.
- Form 1041 filers, enter the amount from line 20 on Form 1041, line 26.

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 11745A

Form **2210-F** (2002)

010 ☐ VOID 020 ☐ CORRECTED (99)

Regulated investment company or real estate investment trust's name, address, and ZIP code 050 060 070 080 090 100 110	OMB No. 1545-0145 2002 Form **2439**	**Notice to Shareholder of Undistributed Long-Term Capital Gains** For calendar year 2002, or other tax year of the regulated investment company or the real estate investment trust beginning 030, 2002, and ending 040, 20 .....

Regulated investment company or real estate investment trust's identification number 120	1a Total undistributed long-term capital gains $ 190		**Copy A** Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identification number 130	1b 28% rate gain $ 200	1c Qualified 5-year gain $ 205	
Shareholder's name, address, and ZIP code 140 150 160 170 180	1d Unrecaptured sec. 1250 gain $ 210	1e Section 1202 gain $ 220	**For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.**
	2 Tax paid by the regulated investment company or real estate investment trust on the box 1a gains $ 230		

Form **2439** Cat. No. 11858E Department of the Treasury - Internal Revenue Service

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

OMB No. 1545-0068

2002

Attachment Sequence No. **21**

Name(s) shown on Form 1040

Your social security number

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

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

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

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
+015 *010 "STM nn"	+020 +030	*+040 "STM nn" +045 "S" = SSN or ITIN "E" = EIN	+050
+065 060	070 080	090 +095	100

Did you receive **dependent care benefits?**

- **No** ▶ Complete only Part II below.
- **Yes** ▶ Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 60.

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

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

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2002 for the person listed in column (a)
*110 "STM nn"	+115 +120	+214	+215
217	218 221	223	225

3	Add the amounts in column (c) of line 2. **Do not** enter more than $2,400 for one qualifying person or $4,800 for two or more persons. If you completed Part III, enter the amount from line 26	3	230
4	Enter your **earned income**	4	260
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others,** enter the amount from line 4	5	270
6	Enter the **smallest** of line 3, 4, or 5	6	290
7	Enter the amount from Form 1040, line 36 — 7 295		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	× .300
9	Multiply line 6 by the decimal amount on line 8. If you paid 2001 expenses in 2002, see the instructions	9	@315 "STM nn" 318 "PYE" 320 324 326 328
10	Enter the amount from Form 1040, line 44, minus any amount on Form 1040, line 45	10	332
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 46	11	336

If line 7 is:

Over	But not over	Decimal amount is
$0	10,000	.30
10,000	12,000	.29
12,000	14,000	.28
14,000	16,000	.27
16,000	18,000	.26
18,000	20,000	.25
$20,000	22,000	.24
22,000	24,000	.23
24,000	26,000	.22
26,000	28,000	.21
28,000	No limit	.20

For Paperwork Reduction Act Notice, see page 3 of the instructions.

Cat. No. 11862M Form **2441** (2002)

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received for 2002. This amount should be shown in box 10 of your W-2 form(s). **Do not** include amounts that were reported to you as wages in box 1 of Form(s) W-2			12	350
13	Enter the amount forfeited, if any (see the instructions)			13	353
14	Subtract line 13 from line 12			14	356
15	Enter the total amount of **qualified expenses** incurred in 2002 for the care of the **qualifying person(s)**	15	360		
16	Enter the **smaller** of line 14 or 15	16	370		
17	Enter your **earned income**	17	380		
18	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, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17.	18	390		
19	Enter the **smallest** of line 16, 17, or 18	19	400		
20	**Excluded benefits.** Enter here the **smaller** of the following: • The amount from line 19 or • $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 18).			20	410
21	**Taxable benefits.** Subtract line 20 from line 14. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"			21	420

To claim the child and dependent care credit, complete lines 22–26 below.

22	Enter $2,400 ($4,800 if two or more qualifying persons)	22	440
23	Enter the amount from line 20	23	450
24	Subtract line 23 from line 22. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2001 expenses in 2002, see the instructions for line 9	24	460
25	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here	25	465
26	Enter the **smaller** of line 24 or 25. Also, enter this amount on line 3 on the front of this form and complete lines 4–11	26	470

Form **2555**

Department of the Treasury
Internal Revenue Service (99)

Foreign Earned Income

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-0067

2002

Attachment Sequence No. **34**

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

Name shown on Form 1040 006

Your social security number 007

Draft as of 5/14/2002

Part I General Information

008 "WAIVER" @009 "STM nn"

1 Your foreign address (including country) 010 015

2 Your occupation 020

3 Employer's name ▶ 030

4a Employer's U.S. address ▶ 040

b Employer's foreign address ▶ 050

5 Employer is (check any that apply): 060a ☐ A foreign entity 070b ☐ A U.S. company 080 c ☐ Self 090d ☐ A foreign affiliate of a U.S. company 100e ☐ Other (specify) ▶ 105

6a If, after 1981, you filed Form 2555 to claim either of the exclusions or Form 2555-EZ to claim the foreign earned income exclusion, enter the last year you filed the form. ▶ 110 "1982" through "2001"

b If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here ▶ ☐ 120 and go to line 7.

c Have you ever revoked either of the exclusions? 130 ☐ Yes ☐ No 140

d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶ @150 "STM nn"

7 Of what country are you a citizen/national? ▶ 160

8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** on page 3 of the instructions 170 ☐ Yes ☐ No 180

b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶ *190 "STM nn" +200

9 List your tax home(s) during your tax year and date(s) established. ▶ *210 "STM nn" +215 YYYYMMDD

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

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

10 Date bona fide residence began ▶ 220 YYYYMMDD, and ended ▶ 225 YYYYMMDD "CONTINUE"

11 Kind of living quarters in foreign country ▶ 230 a ☐ Purchased house 240 b ☐ Rented house or apartment c 250 ☐ Rented room 260 d ☐ Quarters furnished by employer

12a Did any of your family live with you abroad during any part of the tax year? 270 ☐ Yes ☐ No 280

b If "Yes," who and for what period? ▶ *290 +295

13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? (See instructions.) 300 ☐ Yes ☐ No 310

b Are you required to pay income tax to the country where you claim bona fide residence? (See instructions.) 320 ☐ Yes ☐ No 330

If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.

14 If you were present in the United States or its possessions during the tax year, complete columns **(a)–(d)** below. **Do not** include the income from column **(d)** in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)		(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	
*340 "STM nn" YYYYMMDD	+342	+344	+346		380	382	384	386	
348 YYYYMMDD	350	352	354		388	390	392	394	
356	358	360	370		396	398	400	402	
372	374	376	378		404	406	408	410	@415

15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶ "STM nn" 420

b Enter the type of visa under which you entered the foreign country. ▶ 430 @450 "STM nn"

c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation. 440 ☐ Yes ☐ No 460

d Did you maintain a home in the United States while living abroad? 470 ☐ Yes ☐ No 480

e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶ *490 "STM nn" +495 "RENTED" *+500 "STM nn" +510

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

16 The physical presence test is based on the 12-month period from ▶ 530 YYYYMMDD through ▶ 540 YYYYMMDD "CONTINUE

17 Enter your principal country of employment during your tax year. ▶ 550

18 If you traveled abroad during the 12-month period entered on line 16, complete columns **(a)–(f)** below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Do not** include the income from column **(f)** below in Part IV, but report it on Form 1040. @560 "STM nn"

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)
*570 "STM nn"	+580 YYYYMMDD	+590 YYYYMMI	+600	+610	+620
630	640	650	660	670	680
690	700	710	720	730	740
750	760	770	780	790	800

Part IV **All Taxpayers** @805 "STM nn"

Note: *Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2002 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions.* ***Do not*** *include income from line 14, column* ***(d),*** *or line 18, column* ***(f).*** *Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.*

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2002, no matter when you performed the service.

2002 Foreign Earned Income		Amount (in U.S. dollars)
19 Total wages, salaries, bonuses, commissions, etc.	19	810
20 Allowable share of income for personal services performed (see instructions):		
a In a business (including farming) or profession	20a	820
b In a partnership. List partnership's name and address and type of income. ▶ @830 "STM nn"	20b	840
21 Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
a Home (lodging) @850 "STM nn"	21a	860
b Meals @870 "STM nn"	21b	880
c Car @890 "STM nn"	21c	900
d Other property or facilities. List type and amount. ▶ *910 "STM nn" +920	21d	925
22 Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
a Cost of living and overseas differential 22a 930		
b Family 22b 940		
c Education 22c 950		
d Home leave 22d 960		
e Quarters 22e 970		
f For any other purpose. List type and amount. ▶ *980 "STM nn" +990 22f 995		
g Add lines 22a through 22f	22g	1000
23 Other foreign earned income. List type and amount. ▶ *1010 "STM nn" +1020	23	1025
24 Add lines 19 through 21d, line 22g, and line 23	24	1030
25 Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	1040
26 Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your **2002 foreign earned income** ▶	26	1050

Draft as of 5/14/2002

Draft as of 5/14/2002

Part V All Taxpayers

27	Enter the amount from line 26	27	1070

Are you claiming the housing exclusion or housing deduction?
☐ **Yes.** Complete Part VI.
☐ **No.** Go to Part VII. 1075 "Y" or "N"

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28	Qualified housing expenses for the tax year (see instructions)	28	1080
29	Number of days in your qualifying period that fall within your 2002 tax year (see instructions) — 29: 1090 days		
30	Multiply $29.70 by the number of days on line 29. If 365 is entered on line 29, enter $10,842.00 here	30	1100
31	Subtract line 30 from line 28. If the result is zero or less, do not complete the rest of this part or any of Part IX	31	1110
32	Enter employer-provided amounts (see instructions) — 32: 1120		
33	Divide line 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	33	× .1130
34	**Housing exclusion.** Multiply line 31 by line 33. Enter the result but do not enter more than the amount on line 32. Also, complete Part VIII ▶	34	1140

Note: *The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.*

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

35	Maximum foreign earned income exclusion	35	$80,000 00
36	• If you completed Part VI, enter the number from line 29. • All others, enter the number of days in your qualifying period that fall within your 2002 tax year (see the instructions for line 29). — 36: 1160 days		
37	• If line 36 and the number of days in your 2002 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 36 by the number of days in your 2002 tax year and enter the result as a decimal (rounded to at least three places).	37	× .1180
38	Multiply line 35 by line 37	38	1200
39	Subtract line 34 from line 27	39	1210
40	**Foreign earned income exclusion.** Enter the **smaller** of line 38 or line 39. Also, complete Part VIII ▶	40	1220

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

41	Add lines 34 and 40	41	1230
42	Deductions allowed in figuring your adjusted gross income (Form 1040, line 35) that are allocable to the excluded income. See instructions and attach computation @1240 "STM nn"	42	1250
43	Subtract line 42 from line 41. Enter the result here and in parentheses on **Form 1040, line 21.** Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ▶	43	1260

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

44	Subtract line 34 from line 31	44	1270
45	Subtract line 41 from line 27	45	1280
46	Enter the **smaller** of line 44 or line 45	46	1290

Note: *If line 45 is **more than** line 46 and you could not deduct all of your 2001 housing deduction because of the 2001 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 47. Otherwise, go to line 48.*

47	Housing deduction carryover from 2001 (from worksheet on page 4 of the instructions)	47	1300
48	**Housing deduction.** Add lines 46 and 47. Enter the total here and on Form 1040 to the left of line 34. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶	48	1310

Form **2555-EZ**

Department of the Treasury
Internal Revenue Service (99)

Foreign Earned Income Exclusion

▶ **See separate instructions.** ▶ **Attach to Form 1040.**

OMB No. 1545-1326

2002

Attachment Sequence No. **34A**

Name shown on Form 1040 006

Your social security number 007

You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of $80,000 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

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

Draft as of 5/15/2002

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

1 Bona Fide Residence Test

a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? . . . . . 010 ☐ **Yes** 020 ☐ **No**

- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
- If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.

b Enter the date your bona fide residence began ▶ 030 , and ended (see instructions) ▶ 040 .

2 Physical Presence Test

a Were you physically present in a foreign country or countries for at least 330 full days during— { 2002 **or** any other period of 12 months in a row starting or ending in 2002? } . . . . . 050 ☐ **Yes** 060 ☐ **No**

- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
- If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.

b The physical presence test is based on the 12-month period from ▶ 070 through ▶ 080 .

3 Tax Home Test. Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? . . . . . 090 ☐ **Yes** 100 ☐ **No**

- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
- If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

Part II General Information

4 Your foreign address (including country) 110 115

5 Your occupation 120

6 Employer's name 130

7 Employer's U.S. address (including ZIP code) 140

8 Employer's foreign address 150

9 Employer is (check any that apply):

a A U.S. business . . . . . ☐ 160

b A foreign business . . . . . ☐ 170

c Other (specify) ▶ 190 ☐ 180

10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ 200 "1982" through "2001"

b If you did not file Form 2555 or 2555-EZ after 1981, check here ▶ ☐ 210 and go to line 11a now.

c Have you ever revoked the foreign earned income exclusion? . . . . . 220 ☐ **Yes** 230 ☐ **No**

d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ 240

11a List your tax home(s) during 2002 and date(s) established. ▶ *250 "STM nn" +260

b Of what country are you a citizen/national? ▶ 270

Part III Days Present in the United States—Complete this part if you were in the United States or its possessions during 2002.

12 (a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)
*290 YYYYMMDD"STM nn"	+300 YYYYMMDD	+310	+320
330	340	350	360
370	380	390	400
410	420	430	440
450	460	470	480
490	500	510	520
530	540	550	560
570	580	590	600
610	620	630	640

Draft as of 6/15/2002

Part IV Figure Your Foreign Earned Income Exclusion @645 "STM nn"

13	Maximum foreign earned income exclusion	13	$80,000 00
14	Enter the number of days in your qualifying period that fall within 2002 . 14 1160 days		
15	Did you enter 365 on line 14? 1165 ☐ **Yes.** Enter "1.000." 1175 ☐ **No.** Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places).	15	× . 1180
16	Multiply line 13 by line 15	16	1200
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2002 (see instructions). Be sure to include this amount on Form 1040, line 7	17	1210
18	**Foreign earned income exclusion.** Enter the **smaller** of line 16 or line 17 here and in parentheses on **Form 1040, line 21.** Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ▶	18	1260

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

▶ **Attach to your tax return.**

OMB No. 1545-0155

2002

Attachment Sequence No. **52**

Name(s) shown on return

Identifying number

Draft as of 8/09/2002

Part I Current Year Credit

1	Rehabilitation credit (see instructions for requirements that must be met): @025 "STM nn"			
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** *This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent* 020 ▶ ☐			
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
b	Pre-1936 buildings $ 030 × 10% (.10)	1b	040	
c	Certified historic structures 045 $ 050 × 20% (.20)	1c	060	
(1)	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) 070			
(2)	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) / 071 /			
d (1)	Enter the date on which the 24- or 60-month measuring period begins / 074 / and ends / 075 /			
(2)	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) $ 076			
(3)	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above $ 077			
e	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	1e	080	
2	Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) $ 090 × 10% (.10)	2	100	
3	Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions) $ 110 × 10% (.10)	3	120	
4	Credit from cooperatives. Enter the unused investment credit from cooperatives	4	130	
5	**Total current year investment credit.** Add lines 1b through 4 140 "TRA SEC" 150	5	160	@165 "STMnn"

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

6	Regular tax before credits (see instructions)			6	170
7	Alternative minimum tax (see instructions)			7	180
8	Add lines 6 and 7			8	190
9a	Foreign tax credit	9a	200		
b	Credit for child and dependent care expenses (Form 2441, line 11)	9b	210		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), Line 24)	9c	220		
d	Education credits (Form 8863, line 18)	9d	230		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	9e	235		
f	Child tax credit (Form 1040, line 50)	9f	240		
g	Mortgage interest credit (Form 8396, line 11)	9g	250		
h	Adoption credit (Form 8839, line 18)	9h	260		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	9i	270		
j	Possessions tax credit (Form 5735, line 17 or 27)	9j	280		
k	Credit for fuel from a nonconventional source	9k	290		
l	Qualified electric vehicle credit (Form 8834, line 20)	9l	300		
m	Add lines 9a through 9l			9m	310
10	Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15			10	320
11	Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-	11	340		
12	Enter 25% (.25) of the excess, if any, of line 11 over $25,000 (see instructions)	12	350		
13	Tentative minimum tax (see instructions)	13	355		
14	Enter the greater of line 12 or line 13			14	360
15	Subtract line 14 from line 10. If zero or less, enter -0-			15	370
16	**Investment credit allowed for the current year.** Enter the **smaller** of line 5 or line 15 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions			16	380

For Paperwork Reduction Act Notice, see page 5.

Cat. No. 12276E

Form **3468** (2002)

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

▶ See instructions on pages 3 and 4.

▶ Attach to your tax return.

OMB No. 1545–0895

2002

Attachment Sequence No. **22**

Name(s) shown on return

Identifying number

Draft as of 8/19/2002

Part I Tentative Credit

1a	Current year investment credit (Form 3468)	1a	020
b	Current year work opportunity credit (Form 5884)	1b	030
c	Current year welfare-to-work credit (Form 8861)	1c	040
d	Current year credit for alcohol used as fuel (Form 6478)	1d	050
e	Current year credit for increasing research activities (Form 6765)	1e	060
f	Current year low-income housing credit (Form 8586)	1f	070
g	Current year enhanced oil recovery credit (Form 8830)	1g	080
h	Current year disabled access credit (Form 8826)	1h	090
i	Current year renewable electricity production credit (Form 8835)	1i	100
j	Current year Indian employment credit (Form 8845)	1j	110
k	Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1k	120
l	Current year orphan drug credit (Form 8820)	1l	130
m	Current year new markets credit (Form 8874)	1m	135
n	Current year credit for small employer pension plan startup costs (Form 8881)	1n	137
o	Current year credit for employer-provided child care facilities and services (Form 8882)	1o	139
p	Current year credit for contributions to selected community development corporations (Form 8847)	1p	140
q	Current year trans-Alaska pipeline liability fund credit (see instructions) @145 "STMnn"	1q	150
r	Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1r	160
2	**Current year credit.** Add lines 1a through 1r	2	170
3	Passive activity credits included on line 2 (see instructions)	3	180
4	Subtract line 3 from line 2	4	190
5	Passive activity credits allowed for 2002 (see instructions) @215 "STMnn"	5	200
6	Carryforward of general business credit to 2002. See instructions for the schedule to attach	6	210
7	Carryback of general business credit from 2003 (see instructions)	7	220
8	**Tentative credit.** Add lines 4 through 7	8	230

Part II Allowable Credit

9	Regular tax before credits (see instructions)			9	240
10	Alternative minimum tax (see instructions)			10	250
11	Add lines 9 and 10			11	260
12a	Foreign tax credit	12a	270		
b	Credit for child and dependent care expenses (Form 2441, line 11)	12b	280		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	12c	290		
d	Education credits (Form 8863, line 18)	12d	300		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	12e	305		
f	Child tax credit (Form 1040, line 50)	12f	310		
g	Mortgage interest credit (Form 8396, line 11)	12g	320		
h	Adoption credit (Form 8839, line 18)	12h	330		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	12i	340		
j	Possessions tax credit (Form 5735, line 17 or 27)	12j	350		
k	Credit for fuel from a nonconventional source	12k	360		
l	Qualified electric vehicle credit (Form 8834, line 20)	12l	370		
m	Add lines 12a through 12l			12m	380
13	Net income tax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18			13	390
14	Net regular tax. Subtract line 12m from line 9. If zero or less, enter -0-	14	410		
15	Enter 25% (.25) of the excess, if any, of line 14 over $25,000 (see instructions)	15	420		
16	Tentative minimum tax (see instructions)	16	425		
17	Enter the greater of line 15 or line 16			17	430
18	Subtract line 17 from line 13. If zero or less, enter -0-			18	440
19	**Credit allowed for the current year.** Enter the **smaller** of line 8 or line 18 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 18 is smaller than line 8, see instructions. **Individuals, estates, and trusts:** See instructions if claiming the research credit. **C corporations:** See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions if there has been an ownership change, acquisition, or reorganization .450 ."SECb41(G) "			19	460 490

Form **3903**
(Rev. October 2002)
Department of the Treasury
Internal Revenue Service

Moving Expenses

▶ **Attach to Form 1040.**

OMB No. 1545-0062

Attachment Sequence No. **62**

Name(s) shown on Form 1040 | **Your social security number**

Before you begin: √ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.

√ If you are a member of the armed forces, see the instructions to find out how to complete this form.

010 "MILITARY MOVE"

1	Enter the amount you paid for transportation and storage of household goods and personal effects (see instructions)	1	040
2	Enter the amount you paid for travel and lodging expenses in moving from your old home to your new home. **Do not** include the cost of meals (see instructions)	2	042
3	Add lines 1 and 2	3	044
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is **not** included in the wages box (box 1) of your W-2 form. This amount should be identified with code **P** in box 12 of your W-2 form	4	052
5	Is line 3 **more than** line 4?		
060	☐ **No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on the "Wages, salaries, tips, etc." line of Form 1040.		
070	☐ **Yes.** Subtract line 4 from line 3. Enter the result here and on the "Moving expenses" line of Form 1040. This is your **moving expense deduction**	5	180

General Instructions

A Change To Note

For 2002, the standard mileage rate for using your vehicle to move to a new home is 13 cents a mile. Beginning in 2003, the standard mileage rate for using your vehicle to move to a new home is 12 cents a mile.

Purpose of Form

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace). If the new workplace is outside the United States or its possessions, you must be a U.S. citizen or resident alien to deduct your expenses.

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

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

Who May Deduct Moving Expenses

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

Distance Test

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

TIP *To see if you meet the distance test, you can use the worksheet below.*

Distance Test Worksheet

Keep a Copy for Your Records

TIP *Members of the armed forces may not have to meet this test. For details, see the instructions on the back of this form.*

1. Enter the number of miles from your **old home** to your **new workplace** . . . **1.** _____ miles

2. Enter the number of miles from your **old home** to your **old workplace** . . . **2.** _____ miles

3. Subtract line 2 from line 1. If zero or less, enter -0- . . . **3.** _____ miles

Is line 3 at least 50 miles?

☐ **Yes.** You meet this test.

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

Form **4136**

Department of the Treasury
Internal Revenue Service

Credit for Federal Tax Paid on Fuels

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

OMB No. 1545-0162

2002

Attachment Sequence No. **23**

Name (as shown on your income tax return) | **Taxpayer identification number**

Caution: ● *You cannot claim any amounts on Form 4136 that you claimed on Form 8849 or Schedule C (Form 720).*
● *Sales by gasoline wholesale distributors cannot be claimed on Form 4136. Instead, use Schedule 4 (Form 8849) or Schedule C, line 11 (Form 720) to make these claims.*

1 Nontaxable Use of Gasoline and Gasohol

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Off-highway business use of gasoline		$ .184	010	$ 070	362
b Use of gasoline on a farm for farming purposes		.184	020		
c Other nontaxable use of gasoline "03,04,05,07" >	030	.184	040		
"03,04,05,07" >	050	.184	060		
d 10% gasohol "01,02,03,04,05,07" >	080	.131	090	$ 100	359
e 7.7% gasohol " 01,02,03,04,05,07" >	110	.14319	120	130	375
f 5.7% gasohol "01,02,03,04,05,07" >	140	.15379	150	160	376

2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use in commercial aviation (other than foreign trade)		$ .15	170	$ 180	354
b Other nontaxable use "01,03,09,10" >	190	.194	200	230	324
"01,03,09,10" >	210	.194	220		

3 Nontaxable Use of Undyed Diesel Fuel

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

Claimant certifies that the diesel fuel did not contain visible evidence of dye.
Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here . . . . . @240."STM nn" ▶ 250

Caution: *Claims cannot be made on line 3 for diesel fuel used on a farm for farming purposes. Only registered ultimate vendors may make those claims (see line 6).*	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use "02,03,06,07,08" >	260	$ .244	270	$ 300	360
"02K,03K,06K,07K,08K" >	280	.244	290		
b Use in trains		.20	310	320	353
c Use in certain intercity and local buses		.17	330	340	350

4 Nontaxable Use of Undyed Kerosene

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

Claimant certifies that the kerosene did not contain visible evidence of dye.
Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here . . . . . @350."STM nn" ▶360

Caution: *Claims cannot be made on line 4 for kerosene used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims (see line 7). For lines 4b and 4c, see **A Change To Note** on page 3.*	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use "02,03,06,07,08"	370	$ .244	380	$ 410	346
"02K,03K,06K,07K,08K"	390	.244	400		
b Use in trains			420	430	348
c Use in certain intercity and local buses			440	445	347

For Paperwork Reduction Act Notice, see the instructions.

B-59

Cat. No. 12625R Form **4136** (2002)

5 Nontaxable Use of Aviation Fuel

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)		$ .175	460	$ 470	355
b	Other nontaxable use "01,03,09,10,11"	480	.219	490	500	369
c	Other nontaxable uses "01,03,09,10,11"	510	.044	520	530	377

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

UV Registration No. ▶ 550

Claimant sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted. @560 "STM nn"

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use on a farm for farming purposes		$ .244	580	$ 600	360
b	Use by a state or local government @605 "STM nn'		.244	590		

7 Sales by Registered Ultimate Vendors of Undyed Kerosene

UV Registration No. ▶ 610

UP Registration No. ▶ 620

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate (for lines 7a and 7b) from the buyer and has no reason to believe any information in the certificate is false, or has the Regulations section 48.6427-10(e)(4) statement, if required, for line 7c. See the instructions for additional information to be submitted. @630 "STM nn" 640

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use on a farm for farming purposes @665 "STM nn"		$ .244	650	$	346
b	Use by a state or local government		.244	660		
c	Sales from a blocked pump		.244	670	680	

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in certain intercity and local buses		$ .062	690	$ 700	352
b	Use in qualified local and school buses		.136	710	720	361

9 Gasohol Blending

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

		(a) Rate	Gallons of (b) Gasoline	Gallons of (c) Alcohol	(d) Amount of credit (col. (a) × col. (b))	(e) CRN
a	10% gasohol	$ .03845	730	740	$ 750	356
b	7.7% gasohol	.02887	760		780	357
c	5.7% gasohol	.02092	790	800	810	363

10 Total income tax credit claimed. Add lines 1 through 9, column (d). Enter here and on Form 1040, line 68 (also check box b on line 68); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the [illegible]e of other returns. ▶ 10 $ 820

B-60

Form **4137**

Department of the Treasury
Internal Revenue Service

Social Security and Medicare Tax on Unreported Tip Income

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

OMB No. 1545-0059

2002

Attachment Sequence No. **24**

Name of person who received tips (as shown on Form 1040). If married, complete a separate Form 4137 for each spouse with unreported tips.
010

Social security number
020

Name(s) of employer(s) to whom you were required to, but did not, report your tips:
*030 "STM nn"

040

050

1	Total cash and charge tips you **received** in 2002 (see instructions)	1	060
2	Total cash and charge tips you **reported** to your employer in 2002	2	070
3	Subtract line 2 from line 1. This amount is income you **must** include in the total on Form 1040, line 7	3	080
4	Cash and charge tips you received but did not report to your employer because the total was less than $20 in a calendar month (see instructions)	4	090
5	Unreported tips subject to Medicare tax. Subtract line 4 from line 3. Enter here and on line 2 of Schedule U below	5	100
6	Maximum amount of wages (including tips) subject to social security tax — 6: 84,900 00		
7	Total social security wages and social security tips (total of boxes 3 and 7 on Form(s) W-2) or railroad retirement (tier 1) compensation — 7: 110		
8	Subtract line 7 from line 6. If line 7 is more than line 6, enter -0- here and on line 9 and go to line 11	8	120
9	Unreported tips subject to social security tax. Enter the **smaller** of line 5 or line 8 here and on line 1 of Schedule U below. If you received tips as a Federal, state, or local government employee, see instructions	9	124 "1.45% TIPS" 127 130
10	Multiply line 9 by .062	10	140
11	Multiply line 5 by .0145	11	190
12	Add lines 10 and 11. Enter the result here and on Form 1040, line 57 ▶	12	200

For Paperwork Reduction Act Notice, see instructions on back.

Form **4137** (2002)

Do Not Detach

SCHEDULE U (Form 1040)

Department of the Treasury
Internal Revenue Service

U.S. Schedule of Unreported Tip Income

For crediting to your social security record

2002

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

Print or type name of person who received tip income (as shown on Form 1040)

Social security number

Address (number, street, and apt. no., or P.O. box if mail is not delivered to your home)

Occupation

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

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

Please do not write in this space

DLN—

Form **4255**
(Rev. August 2000)
Department of the Treasury
Internal Revenue Service

Recapture of Investment Credit

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

OMB No. 1545-0166

Attachment Sequence No. **65**

Name(s) as shown on return | **Identifying number**

Properties	Type of property—State whether rehabilitation, energy, reforestation, or transition property. (See the Instructions for Form 34 68 for the year the investment credit property was placed in service for definitions.) If rehabilitation property, also show type of building. If energy property, show type.
A	*010 "STM nn"
B	130
C	250
D	370

Original Investment Credit

	Computation Steps: (see Specific Instructions)		**Properties** A	B	C	D
1	Original rate of credit	1	+020	140	260	380
2	Cost or other basis	2	+023 "STM nn"	143	263	383
3	Original credit. Multiply line 2 by the percentage on line 1.	3	+080	200	320	440
4	Date property was placed in service	4	/+084/	/204/	/324/	/444/
5	Date property ceased to be qualified investment credit property	5	/+090/	/210/	/330/	/450/
6	Number of full years between the date on line 4 and the date on line 5	6	+100 "00"	220	340	460

Recapture Tax

7	Recapture percentage (see instructions)	7	+110	230	350	470		
8	Tentative recapture tax. Multiply line 3 by the percentage on line 7.	8	+120	240	360	480		
9	Add all the amounts on line 8		483 "TAX FROM ATTACHED"		486		9	490
10	Enter the recapture tax from property for which there was an increase in nonqualified nonrecourse financing (attach separate computation)				@495 "STM nn"		10	500
11	Add lines 9 and 10						11	510
12	Portion of original credit (line 3) not used to offset tax in any year, plus any carryback and carryforward of credits you now can apply to the original credit year because you have freed up tax liability in the amount of the tax recaptured. Do not enter more than line 11—see instructions						12	520
13	Total increase in tax. Subtract line 12 from line 11. Enter here and on the appropriate line of your tax return. See section 29(b)(4) if you claim the nonconventional source fuel credit. Electing large partnerships, see instructions.						13	530

General Instructions

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

Purpose of Form

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

Who Must Refigure the Investment Credit

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

- You disposed of investment credit property before the end of 5 full years after the property was placed in service (recapture period).
- You changed the use of the property before the end of the recapture period so that it no longer qualifies as investment credit property.
- The business use of the property decreased before the end of the recapture period so that it no longer qualifies (in whole or in part) as investment credit property.
- Any building to which section 47(d) applies will no longer be a qualified rehabilitated building when placed in service.
- Any property to which section 48(a)(5) applies will no longer qualify as investment credit property when placed in service.
- Before the end of the recapture period, your proportionate interest was reduced by more than one-third in a partnership, S corporation, estate, or trust that allocated the cost or other basis of property to you for which you claimed a credit.
- You returned leased property (on which you claimed a credit) to the lessor before the end of the recapture period.
- A net increase in the amount of nonqualified nonrecourse financing occurred for any property to which section 49(a)(1) applied. For more details, see the instructions for line 10.

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

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

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172

2002

Attachment Sequence No. **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
	010	

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

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	$24,000
2	Total cost of section 179 property placed in service (see page 2 of the instructions)	2	012
3	Threshold cost of section 179 property before reduction in limitation	3	$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	014
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	018

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6	*020 "STM nn"	+030	+040
	050	060	070

7	Listed property. Enter the amount from line 29	7	080
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	081
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	083
10	Carryover of disallowed deduction from line 13 of your 2001 Form 4562.	10	088
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	090
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	092
13	Carryover of disallowed deduction to 2003. Add lines 9 and 10, less line 12 ▶	13	094

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property.**)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	096
15	Property subject to section 168(f)(1) election (see page 4 of the instructions) @098 "STM nn"	15	101
16	Other depreciation (including ACRS) (see page 4 of the instructions) @103 "STM nn"	16	105

Part III **MACRS Depreciation (Do not** include listed property.**)** (See page 4 of the instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2002	17	107
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here 109 ▶ ☐		

Section B—Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		*111 "STM nn"	+113	+115	+120	+130
b 5-year property		*140 "STM nn"	+150	+155	+160	+170
c 7-year property		*172 "STM nn"	+174	+175	+176	+178
d 10-year property		*180 "STM nn"	+190	+195	+200	+210
e 15-year property		*220 "STM nn"	+230	+235	+240	+250
f 20-year property		*275 "STM nn"	+285	+287	+295	+305
g 25-year property		*307 "STM nn"	25 yrs.	+309	S/L	+311
h Residential rental	*313 "STM nn"	+317	27.5 yrs.	MM	S/L	+333
property	337	343	27.5 yrs.	MM	S/L	357
i Nonresidential real	*363 "STM nn"	+367	39 yrs.	MM	S/L	+383
property	*387 "STM nn"	+393	+400	MM	S/L	+407

Section C—Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

20a Class life		410	415	420	S/L	425
b 12-year		430	12 yrs.	435	S/L	440
c 40-year	445	450	40 yrs.	MM	S/L	455

Part IV **Summary** (see page 6 of the instructions)

21	Listed property. Enter amount from line 28.	21	497
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	500
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	505

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2002)

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

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *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 page 8 of the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	762 (e) 764 Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	766 (i) 768 Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 7 of the instructions)						25	773	
26 Property used more than 50% in a qualified business use (see page 7 of the instructions):								
*775 "STM nn"	+780	+790 %	+800	+810	+815	+822	+830	+840
850	860	870 %	880	890	895	902	910	920
930	940	950 %	960	970	975	985	990	1000
27 Property used 50% or less in a qualified business use (see page 7 of the instructions):								
*1010 "STM nn"	+1020	+1030%	+1040	+1050	+1055	S/L +1060	+1070	
1090	1100	1110 %	1120	1130	1135	S/L 1140	1150	
1170	1180	1190 %	1200	1210	1215	S/L 1220	1230	
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28	1500	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29 1600

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles—see page 2 of the instructions)	*1620 "STM nn"		1660		1700		1740		1780		1820	
31 Total commuting miles driven during the year	+1630		1670		1710		1750		1790		1830	
32 Total other personal (noncommuting) miles driven	+1640		1680		1720		1760		1800		1840	
33 Total miles driven during the year. Add lines 30 through 32	+1645		1685		1725		1765		1805		1845	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?	"STM nn"@1850	+1860	1910	1920	1970	1980	2030	2040	2090	2100	2150	2160
35 Was the vehicle used primarily by a more than 5% owner or related person?	+1863	+1867	1923	1927	1983	1987	2043	2047	2103	2107	2163	2167
36 Is another vehicle available for personal use?	+1870	+1880	1930	1940	1990	2000	2050	2060	2110	2120	2170	2180

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

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

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	2190	2200
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners	2210	2220
39 Do you treat all use of vehicles by employees as personal use?	2230	2240
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?	2250	2260
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions.)	2270	2280

Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.*

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2002 tax year (see page 9 of the instructions):					
*2290 "STM nn"	+2300	+2310	+2320	+2330	+2340
2350	2360	2370	2380	2390	2400
43 Amortization of costs that began before your 2002 tax year				43	2410
44 **Total.** Add amounts in column (f). See page 9 of the instructions for where to report				44	2420

Form **4563**

(Rev. December 1998)

Department of the Treasury
Internal Revenue Service

Exclusion of Income for Bona Fide Residents of American Samoa

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

OMB No. 1545-0173

Attachment Sequence No. **68**

Name(s) shown on Form 1040: 010

Your social security number: 020

Part I General Information

1 Date bona fide residence began ▶ 030 , and ended ▶ 040

2 Type of living quarters in American Samoa ▶ 050 ☐ Rented room 060 ☐ Rented house or apartment 070 ☐ Quarters furnished by employer 080 ☐ Purchased home

3a Did any of your family live with you in American Samoa during any part of the tax year? . . . . . 090 ☐ Yes 100 ☐ No

b If "Yes," who and for what period? ▶ *110 +120

4a Did you maintain any home(s) outside American Samoa? . . . . . 130 ☐ Yes 140 ☐ No

b If "Yes," show address of your home(s), whether it was rented, the name of each occupant, and his or her relationship to you. ▶ *150 +160 +170 *180

5 Name and address of employer (state if self-employed) ▶ 190 200

6 Complete columns (a) through (d) below for days absent from American Samoa during the tax year.

(a) Date left	(b) Date returned	(c) Number of days absent	(d) Reason for absence
*210	+220	+230	240
250	260	270	280
290	300	310	320
330	340	350	360

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

7	Wages, salaries, tips, etc.	7	370
8	Taxable interest	8	380
9	Ordinary dividends	9	390
10	Business income	10	400
11	Capital gain	11	410
12	Rental real estate, royalties, etc.	12	420
13	Farm income	13	430
14	Other income. List type and amount ▶ +440 "AN", "MSA", "LTC", or "STM nn" 445	14	450
15	Add lines 7 through 14. This is the amount you may exclude from your gross income this tax year ▶	15	460

Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

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

Who Qualifies

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

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

Bona Fide Residence Test

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

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

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

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

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

OMB No. 1545-0177

2002

Attachment Sequence No. **26**

Name(s) shown on tax return

Identifying number

Draft as of 7/23/2002

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

1 Description of properties (show type, location, and date acquired for each):

Property **A** *010 "STM nn"
Property **B** 100
Property **C** 190
Property **D** 280

		Properties (Use a separate column for each property lost or damaged from the same casualty or theft.)			
		A	**B**	**C**	**D**
2 Cost or other basis of each property	2	+020	110	200	290
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3	+030	120	210	300
Note: *If line 2 is **more** than line 3, skip line 4.*					
4 Gain from casualty or theft. If line 3 is **more** than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4	*+040 "STM nn"	130	220	310
5 Fair market value **before** casualty or theft	5	+050	140	230	320
6 Fair market value **after** casualty or theft	6	+060	150	240	330
7 Subtract line 6 from line 5	7	+070	160	250	340
8 Enter the **smaller** of line 2 or line 7	8	+080	170	260	350
9 Subtract line 3 from line 8. If zero or less, enter -0-	9	+090	180	270	360

10	Casualty or theft loss. Add the amounts on line 9 in columns A through D	10	370
11	Enter the **smaller** of line 10 or $100	11	380
12	Subtract line 11 from line 10	12	390
	Caution: *Use only one Form 4684 for lines 13 through 18.*		
13	Add the amounts on line 12 of all Forms 4684	13	400
14	Add the amounts from line 4 of all Forms 4684	14	410
15	• If line 14 is **more** than line 13, enter the difference here and on Schedule D. **Do not** complete the rest of this section (see instructions). • If line 14 is **less** than line 13, enter -0- here and go to line 16. • If line 14 is **equal** to line 13, enter -0- here. **Do not** complete the rest of this section.	15	420 430 435
16	If line 14 is **less** than line 13, enter the difference	16	438
17	Enter 10% of your adjusted gross income from Form 1040, line 36. Estates and trusts, see instructions	17	440
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18	450

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

SECTION B—Business and Income-Producing Property

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

19 Description of properties (show type, location, and date acquired for each):

Property **A** *470 "STM nn"

Property **B** 560

Property **C** 650

Property **D** 740

		Properties (Use a separate column for each property lost or damaged from the same casualty or theft.)			
		A	**B**	**C**	**D**
20 Cost or adjusted basis of each property	20	+480	570	660	750
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3. **Note:** *If line 20 is **more** than line 21, skip line 22.*	21	+490	580	670	760
22 Gain from casualty or theft. If line 21 is **more** than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	22	*+500 "STM nn"	590	680	770
23 Fair market value **before** casualty or theft	23	+510	600	690	780
24 Fair market value **after** casualty or theft	24	+520	610	700	790
25 Subtract line 24 from line 23	25	+530	620	710	800
26 Enter the **smaller** of line 20 or line 25. **Note:** *If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.*	26	+540	630	720	810
27 Subtract line 21 from line 26. If zero or less, enter -0-	27	+550	640	730	820

28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 **or** line 34 (see instructions). **28** 830

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft		**(b)** Losses from casualties or thefts *(i)* Trade, business, rental or royalty property	*(ii)* Income-producing and employee property	**(c)** Gains from casualties or thefts includible in income
Casualty or Theft of Property Held One Year or Less				
29 *840 "STM nn"		(+850)	(+860)	+870
880		(890)	(900)	910
30 Totals. Add the amounts on line 29	30	(920)	(930)	940
31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions			31	948 "PAL" 950
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, partnerships, and S corporations, see instructions			32	958 "PAL" 960
Casualty or Theft of Property Held More Than One Year				
33 Casualty or theft gains from Form 4797, line 32			33	970
34 *980 "STM nn"		(+990)	(+1000)	+1010
1020		(1030)	(1040)	1050
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	(1060)	(1070)	
36 Total gains. Add lines 33 and 34, column (c)			36	1080
37 Add amounts on line 35, columns (b)(i) and (b)(ii)			37	1090
38 If the loss on line 37 is **more** than the gain on line 36:				
a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions			38a	1098 "PAL" 1100
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11			38b	1108 "PAL" 1110
39 If the loss on line 37 is **less** than or **equal** to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3			39	1120

Note: *Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 7. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 6.*

Draft as of 7/23/2002

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

Sales of Business Property

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

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

OMB No. 1545-0184

2002

Attachment Sequence No. **27**

Name(s) shown on return | Identifying number

1	Enter the gross proceeds from sales or exchanges reported to you for 2002 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	030

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

	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price "LIKE-KIND"	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2	*040 "STM nn"	+050	+060	+070 or "	+080	+090	+095
	120	130	140	150 or "	160	170	175
	200	210	220	230 or "	240	250	255
	280	290	300	310 or "	320	330	335

3	Gain, if any, from Form 4684, line 39	3	440
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	450
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	456
6	Gain, if any, from line 32, from other than casualty or theft	6	461
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	482
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 6, or Form 1120S, Schedule K, line 5. Skip lines 8, 9, 11, and 12 below		
	All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	500
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on Schedule D (see instructions)	9	511

Part II **Ordinary Gains and Losses**

10 Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less):

*520 "STM nn"	+530	+540	+550	+560	+570	+575
600	610	620	630	640	650	655
680	690	700	710	720	730	735
760	770	780	790	800	810	815

11	Loss, if any, from line 7	11	(925)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	930
13	Gain, if any, from line 31	13	940
14	Net gain or (loss) from Form 4684, lines 31 and 38a 948 "PAL"	14	955
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	970
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	974
17	Recapture of section 179 expense deduction for partners and S corporation shareholders from property dispositions by partnerships and S corporations (see instructions)	17	980
18	Combine lines 10 through 17. Enter the gain or (loss) here and on the appropriate line as follows:	18	1010
a	**For all except individual returns.** Enter the gain or (loss) from line 18 on the return being filed.		
b	**For individual returns:**		
(1)	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18b(1)." See instructions	18b(1)	1020
(2)	Redetermine the gain or (loss) on line 18 excluding the loss, if any, on line 18b(1). Enter here and on Form 1040, line 14	18b(2)	1030

For Paperwork Reduction Act Notice, see page 7 of the instructions. Cat. No. 13086I Form **4797** (2002)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A *1050 "STM nn"	+1060	+1070
B 1130	1140	1150
C 1210	1220	1230
D 1290	1300	1310

These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B	Property C	Property D
20 Gross sales price (**Note:** *See line 1 before completing.*)	20	+1080	1160	1240	1320
21 Cost or other basis plus expense of sale	21	+1090	1170	1250	1330
22 Depreciation (or depletion) allowed or allowable	22	*+1100 "STM nn"	1180	1260	1340
23 Adjusted basis. Subtract line 22 from line 21	23	+1110	1190	1270	1350
24 Total gain. Subtract line 23 from line 20	24	+1120	1200	1280	1360
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a	*1370 "STM nn"	1390	1410	1430
b Enter the **smaller** of line 24 or 25a	25b	+1380	1400	1420	1440
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	*1450 "STM nn"	1520	1590	1660
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	+1460	1530	1600	1670
c Subtract line 26a from line 24. If residential rental property **or** line 24 is not more than line 26a, skip lines 26d and 26e	26c	+1470	1540	1610	1680
d Additional depreciation after 1969 and before 1976	26d	+1480	1550	1620	1690
e Enter the **smaller** of line 26c or 26d	26e	*+1490 "STM nn"	1560	1630	1700
f Section 291 amount (corporations only)	26f	+1500	1570	1640	1710
g Add lines 26b, 26e, and 26f	26g	+1510	1580	1650	1720
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a	*1730 "STM nn"	1760	1790	1820
b Line 27a multiplied by applicable percentage (see instructions)	27b	+1740	1770	1800	1830
c Enter the **smaller** of line 24 or 27b	27c	+1750	1780	1810	1840
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a	*1850 "STM nn"	1870	1890	1910
b Enter the **smaller** of line 24 or 28a	28b	+1860	1880	1900	1920
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a	*1930 "STM nn"	1950	1970	1990
b Enter the **smaller** of line 24 or 29a (see instructions)	29b	+1940	1960	1980	2000

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	2010
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	2020
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	2030

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (See instructions.)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	*2070 "STM nn"	+2080
34 Recomputed depreciation. See instructions	34	2090	2100
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	2110	2120

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

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.** ▶ **See instructions on back.**

OMB No. 1545-0187

2002

Attachment Sequence No. **37**

Name(s) shown on Form 1040

Your social security number

Employer ID number (EIN), if any 010

A Did you actively participate in the operation of this farm during 2002 (see instructions)? . . . . . 030 ☐ Yes ☐ No 035

Draft as of 7/15/2002

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops			1	050	
2a	Total cooperative distributions (Form(s) 1099-PATR)	2a 060	2b Taxable amount	2b	075	
3a	Agricultural program payments (see instructions)	3a 090	3b Taxable amount	3b	095	
4	Commodity Credit Corporation (CCC) loans (see instructions):					
a	CCC loans reported under election @100 "STM nn"			4a	110	
b	CCC loans forfeited	4b 112	4c Taxable amount	4c	115	
5	Crop insurance proceeds and certain disaster payments (see instructions):					
a	Amount received in 2002 @123 "STM nn"	5a 120	5b Taxable amount	5b	122	
c	If election to defer to 2003 is attached, check here ▶ ☐ 124		5d Amount deferred from 2001	5d	126	
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)			6	140	
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 41 ▶			7	150	

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F instructions). Also attach **Form 4562**	8	165	21	Pension and profit-sharing plans	21	320
9	Chemicals	9	170	22	Rent or lease (see instructions):		
10	Conservation expenses (see instructions)	10	180	a	Vehicles, machinery, and equipment	22a	330
11	Custom hire (machine work)	11	185	b	Other (land, animals, etc.)	22b	335
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	190	23	Repairs and maintenance	23	340
13	Employee benefit programs other than on line 21 (see Schedule F instructions)	13	200	24	Seeds and plants purchased	24	350
14	Feed purchased	14	210	25	Storage and warehousing	25	370
15	Fertilizers and lime	15	220	26	Supplies purchased	26	380
16	Freight and trucking	16	230	27	Taxes	27	390
17	Gasoline, fuel, and oil	17	240	28	Utilities	28	400
18	Insurance (other than health)	18	250	29	Veterinary, breeding, and medicine	29	410
19	Interest:		@255 "STM nn"	30	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	19a	260	a	*420 "STM nn"	30a	+430
b	Other @265 "STM nn"	19b	270	b	440	30b	450
20	Labor hired (less employment credits) (see Schedule F instructions)	20	280	c	460	30c	470
				d	480	30d	490
				e	500	30e	510
				f	511	30f	512
				g	513	30g	514

31	**Total expenses.** Add lines 8 through 30g ▶	31	600
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 39. If the result is a loss, you **must** go on to line 33	32	605 "PAL" 610
33	If line 32 is a loss, you **must** check the box that describes your investment in this activity (see instructions)	33a ☐ All investment is at risk. 615 33b ☐ Some investment is not at risk 620	
	You may need to complete **Form 8582** to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked 33b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 39	33c	630

For Paperwork Reduction Act Notice, see instructions on back.

B-70

Cat. No. 13117W Form **4835** (2002)

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

Investment Interest Expense Deduction

▶ **Attach to your tax return.**

OMB No. 1545-0191

2002

Attachment Sequence No. **72**

Name(s) shown on return

Identifying number

Draft as of 6/19/2002

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2002. See instructions	1	010
2	Disallowed investment interest expense from 2001 Form 4952, line 7	2	020
3	**Total investment interest expense.** Add lines 1 and 2	3	030

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	032
b	Net gain from the disposition of property held for investment	4b	033		
c	Net capital gain from the disposition of property held for investment	4c	034		
d	Subtract line 4c from line 4b. If zero or less, enter -0-			4d	035
e	Enter the amount from line 4c that you elect to include in investment income. Do not enter more than the amount on line 4b. See instructions ▶			4e	036
f	Investment income. Add lines 4a, 4d, and 4e.			4f	037
5	Investment expenses. See instructions			5	038
6	**Net investment income.** Subtract line 5 from line 4f. If zero or less, enter -0-			6	040

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2003. Subtract line 6 from line 3. If zero or less, enter -0-	7	050
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	8	060

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 2002 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For additional information, see **Pub. 550,** Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust and you claim a deduction for investment interest expense, you must complete Form 4952 and attach it to your tax return.

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

- Your investment interest expense is not more than your investment income from interest and ordinary dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 2001.

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

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

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness. **Investment interest expense** is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on page 2).

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

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

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

Form **4970**

Department of the Treasury
Internal Revenue Service

Tax on Accumulation Distribution of Trusts

▶ **Attach to beneficiary's tax return.**

▶ **See instructions on back.**

OMB No. 1545-0192

2002

Attachment Sequence No. **73**

A Name(s) as shown on return 010

B Social security number 020

C Name and address of trust 030 040 050

D Employer identification number 060

E Type of trust (see instructions) 070 ☐ Domestic 080 ☐ Foreign

F Beneficiary's date of birth 090

G Enter number of trusts from which you received accumulation distributions in this tax year ▶ 100

Part I Average Income and Determination of Computation Years

1	Amount of current distribution that is considered distributed in earlier tax years (from Schedule J (Form 1041), line 37, column (a))	1	110
2	Distributions of income accumulated before you were born or reached age 21	2	120
3	Subtract line 2 from line 1	3	130
4	Taxes imposed on the trust on amounts from line 3 (from Schedule J (Form 1041), line 37, column (b))	4	140
5	Total (add lines 3 and 4)	5	150
6	Tax-exempt interest included on line 5 (from Schedule J (Form 1041), line 37, column (c))	6	160
7	Taxable part of line 5 (subtract line 6 from line 5)	7	170
8	Number of trust's earlier tax years in which amounts on line 7 are considered distributed	8	180
9	Average annual amount considered distributed (divide line 3 by line 8) — 9: 190		
10	Multiply line 9 by .25 — 10: 200		
11	Number of earlier tax years to be taken into account (see instructions)	11	210
12	Average amount for recomputing tax (divide line 7 by line 11). Enter here and in each column on line 15	12	220

13	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) 1997
Enter your taxable income before this distribution for the 5 immediately preceding tax years	230	240	250	260	270

Part II Tax Attributable to the Accumulation Distribution

		(a) 280	(b) 390	(c) 500
14 Enter the amounts from line 13, eliminating the highest and lowest taxable income years	14	290	400	510
15 Enter amount from line 12 in each column	15	300	410	520
16 Recomputed taxable income (add lines 14 and 15)	16	310	420	530
17 Income tax on amounts on line 16	17	320	430	540
18 Income tax before credits on line 14 income	18	330	440	550
19 Additional tax before credits (subtract line 18 from line 17)	19	340	450	560
20 Tax credit adjustment	20	350	460	570
21 Subtract line 20 from line 19	21	360	470	580
22 Alternative minimum tax adjustments	22	370	480	590
23 Combine lines 21 and 22	23	380	490	600

24	Add columns (a), (b), and (c), line 23	24	610
25	Divide the line 24 amount by 3	25	620
26	Multiply the amount on line 25 by the number of years on line 11	26	630
27	Enter the amount from line 4	27	640
28	Partial tax attributable to the accumulation distribution (subtract line 27 from 26) (If zero or less, enter -0-)	28	670

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 13180V

Form **4970** (2002)

Form **4972**

Department of the Treasury
Internal Revenue Service

Tax on Lump-Sum Distributions

(From Qualified Plans of Participants Born Before 1936)

▶ **Attach to Form 1040 or Form 1041.**

OMB No. 1545-0193

2002

Attachment Sequence No. **28**

Name of recipient of distribution: 010

Identifying number: 020

Draft as of 5/28/2002

Part I Complete this part to see if you can use Form 4972

			Yes	No
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," **do not** use this form	1	024	026
2	Did you roll over any part of the distribution? If "Yes," **do not** use this form	2	030	040
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before 1936?	3	042	044
4	Were you **(a)** a plan participant who received this distribution, **(b)** born before 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 **and** 4, **do not** use this form.	4	084	086
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **do not** use this form for a 2002 distribution from your own plan	5a	190	200
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," **do not** use the form for this distribution	5b	201	202

Part II Complete this part to choose the 20% capital gain election (see instructions)

6	Capital gain part from Form 1099-R, box 3	204 "NUA"	206	6	210
7	Multiply line 6 by 20% (.20) ▶			7	220

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 42, or Form 1041, Schedule G, line 1b, whichever applies.

Part III Complete this part to choose the 10-year tax option (see instructions)

8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a	230 "NUA"	235	8	240
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996			9	250
10	Total taxable amount. Subtract line 9 from line 8			10	260
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-			11	270
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	280
13	Multiply line 12 by 50% (.50), but **do not** enter more than $10,000	13	290		
14	Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-	14	300		
15	Multiply line 14 by 20% (.20)	15	310		
16	Minimum distribution allowance. Subtract line 15 from line 13			16	320
17	Subtract line 16 from line 12			17	330
18	Federal estate tax attributable to lump-sum distribution			18	340
19	Subtract line 18 from line 17. If line 11 is zero, **skip** lines 20 through 22 and go to line 23			19	350
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places).	20	.351		
21	Multiply line 16 by the decimal on line 20	21	352		
22	Subtract line 21 from line 11	22	353		
23	Multiply line 19 by 10% (.10)			23	605
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions			24	610
25	Multiply line 24 by ten (10). If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30			25	620
26	Multiply line 22 by 10% (.10)	26	660		
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	670		
28	Multiply line 27 by ten (10)			28	680
29	Subtract line 28 from line 25. (Multiple recipients, see instructions.)	695 "MRD"	▶	29	690
30	**Tax on lump-sum distribution.** Add lines 7 and 29. Also include this amount in the total on Form 1040, line 42, or Form 1041, Schedule G, line 1b, whichever applies ▶			30	705

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2002)

Form **5074**

Department of the Treasury
Internal Revenue Service

Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI)

▶ **Attach to Form 1040.**

OMB No. 1545-0803

2002

Attachment Sequence No. **60**

Name(s) shown on Form 1040

Your social security number 003

Draft as of 5/30/2002

Part I Income From Guam or the CNMI Reported on Form 1040

			Guam		CNMI	
1	Wages, salaries, tips, etc.	1	120		125	
2	Taxable interest	2	130		135	
3	Ordinary dividends	3	140		145	
4	Taxable refunds, credits, or offsets of state and local income taxes	4	150		155	
5	Alimony received	5	160		165	
6	Business income or (loss)	6	170		175	
7	Capital gain or (loss)	7	180		185	
8	Other gains or (losses)	8	190		195	
9	IRA distributions (taxable amount)	9	200		205	
10	Pensions and annuities (taxable amount)	10	210		215	
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11	220		225	
12	Farm income or (loss)	12	230		235	
13	Unemployment compensation	13	240		245	
14	Social security benefits (taxable amount)	14	250		255	
15	Other income. List type and amount ▶ *260 "STM nn" *265 "STM nn"	15	+263		+275	
16	**Total income.** Add lines 1 through 15 ▶	16	280		285	

Part II Adjusted Gross Income From Guam or the CNMI Reported on Form 1040

17	Educator expenses	17	287		288	
18	IRA deduction	18	290		295	
19	Student loan interest deduction	19	300		305	
20	Tuition and fees deduction	20	307		308	
21	Archer MSA deduction	21	310		315	
22	Moving expenses	22	320		325	
23	One-half of self-employment tax	23	330		335	
24	Self-employed health insurance deduction	24	340		345	
25	Self-employed SEP, SIMPLE, and qualified plans	25	350		355	
26	Penalty on early withdrawal of savings	26	360		365	
27	Alimony paid	27	370		375	
28	Add lines 17 through 27	28	380		385	
29	**Adjusted gross income.** Subtract line 28 from line 16 ▶	29	390		395	

Part III Payments of Income Tax to Guam or the CNMI

30	Payments on estimated tax return filed with Guam or the CNMI	30	400		405	
31	Income tax withheld from your wages while employed by the U.S. Government as a civilian in Guam or the CNMI	31	410		415	
32	Income tax withheld from your wages while employed as a member of the U.S. Armed Forces in Guam or the CNMI	32	420		425	
33	Income tax withheld from your wages earned in Guam or the CNMI other than amounts on lines 30 through 32	33	430		435	
34	**Total payments.** Add lines 30 through 33 ▶	34	440		445	

Instructions

Section references are to the Internal Revenue Code.

Purpose of form. This form provides information to the United States so the IRS can figure the individual income tax that is due to Guam or the CNMI.

Who must file. Use this form if **all three** of the following apply.

1. You file a U.S. income tax return on Form 1040.
2. You report adjusted gross income of $50,000 or more.
3. At least $5,000 of the gross income on your return is from Guam or CNMI sources.

These requirements apply whether you file a single or joint return.

(Continued on back)

Form **5329**

Department of the Treasury
Internal Revenue Service

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

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

OMB No. 1545-0203

2002

Attachment Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see page 1 of the instructions. 010

Your social security number 020

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

Home address (number and street), or P.O. box if mail is not delivered to your home 030

Apt. no.

City, town or post office, state, and ZIP code 040 050 060

If this is an amended return, check here ▶ ☐

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040 without filing Form 5329. See the instructions for Form 1040, line 58.

Draft as of 9/12/2002

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040—see above). You also may have to complete this part if you received a Form 1099-R that incorrectly indicates an early distribution or you received a Roth IRA distribution (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	072
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: 073 "01-11"	2	074
3	Amount subject to additional tax. Subtract line 2 from line 1	3	076
4	**Additional tax.** Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58	4	078

Caution: *If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).*

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5	081
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	084
7	Amount subject to additional tax. Subtract line 6 from line 5	7	087
8	**Additional tax.** Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58	8	091

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2002 than is allowable or you had an amount on line 17 of your 2001 Form 5329.

9	Enter your excess contributions from line 16 of your 2001 Form 5329. If zero, go to line 15			9	094
10	If your traditional IRA contributions for 2002 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	100		
11	2002 traditional IRA distributions included in income (see instructions)	11	110		
12	2002 distributions of prior year excess contributions (see instructions)	12	120		
13	Add lines 10, 11, and 12			13	130
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-			14	140
15	Excess contributions for 2002 (see instructions)			15	145
16	Total excess contributions. Add lines 14 and 15			16	150
17	**Additional tax.** Enter 6% (.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2002 (including 2002 contributions made in 2003). Include this amount on Form 1040, line 58			17	160

For Paperwork Reduction Act Notice, see page 4 of separate instructions. Cat. No. 13329Q Form **5329** (2002)

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2002 than is allowable or you had an amount on line 25 of your 2001 Form 5329.

18	Enter your excess contributions from line 24 of your 2001 Form 5329. If zero, go to line 23			18	400
19	If your Roth IRA contributions for 2002 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	410		
20	2002 distributions from your Roth IRAs (see instructions)	20	420		
21	Add lines 19 and 20			21	430
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	440
23	Excess contributions for 2002 (see instructions)			23	450
24	Total excess contributions. Add lines 22 and 23			24	460
25	**Additional tax.** Enter 6% (.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2002 (including 2002 contributions made in 2003). Include this amount on Form 1040, line 58			25	480

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2002 were more than is allowable or you had an amount on line 33 of your 2001 Form 5329.

26	Enter the excess contributions from line 32 of your 2001 Form 5329. If zero, go to line 31			26	490
27	If the contributions to your Coverdell ESAs for 2002 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	500		
28	2002 distributions from your Coverdell ESAs (see instructions)	28	510		
29	Add lines 27 and 28			29	520
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30	530
31	Excess contributions for 2002 (see instructions)			31	540
32	Total excess contributions. Add lines 30 and 31			32	550
33	**Additional tax.** Enter 6% (.06) of the **smaller** of line 32 **or** the value of your Coverdell ESAs on December 31, 2002 (including 2002 contributions made in 2003). Also include this amount on Form 1040, line 58			33	570

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs in 2002 than is allowable or you had an amount on line 41 of your 2001 Form 5329.

34	Enter the excess contributions from line 40 of your 2001 Form 5329. If zero, go to line 39			34	580
35	If the contributions to your Archer MSAs for 2002 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	590		
36	2002 distributions from your Archer MSAs from Form 8853, line 10	36	600		
37	Add lines 35 and 36			37	610
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38	620
39	Excess contributions for 2002 (see instructions)			39	630
40	Total excess contributions. Add lines 38 and 39			40	640
41	**Additional tax.** Enter 6% (.06) of the **smaller** of line 40 **or** the value of your Archer MSAs on December 31, 2002. Include this amount on Form 1040, line 58			41	660

Part VII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

42	Minimum required distribution for 2002 (see instructions)	42	670
43	Amount actually distributed to you in 2002	43	680
44	Subtract line 43 from line 42. If zero or less, enter -0-	44	690
45	**Additional tax.** Enter 50% (.50) of line 44. Include this amount on Form 1040, line 58 700 "WAIVER"	45	720 @710 "STM nn"

Signature. Complete **only** if you are filing this form by itself and not with your tax return.

Please Sign Here

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

Your signature ▶ Date ▶

Paid Preparer's Use Only

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

Draft as of 9/12/2002

Form **5471**

(Rev. May 2001)

Department of the Treasury
Internal Revenue Service

Information Return of U.S. Persons With Respect To Certain Foreign Corporations

▶ **See separate instructions.**

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning 010 , 20 , and ending 020 , 20

OMB No. 1545-0704

File In Duplicate

(see **When and Where To File** on page 1 of the instructions)

Name of person filing this return

A Identifying number

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)
050

B Category of filer (See page 1 of the instructions. Check applicable box(es)): 120 130 135 140 150
1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐
@136 "STM nn"

City or town, state, and ZIP code
060 070 080

C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period 160 %

Filer's tax year beginning 090 , 20 , and ending 100 , 20 105 @107 "STM nn"

D Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address				(3) Identifying number	(4) Check applicable box(es)			
						Shareholder	Officer	Director	
170	180	182	184	186	190	200	210	220	@225
230	240	242	244	246	250	260	270	280	@285
290	300	302	304	306	310	320	330	340	@345
350	360	362	364	366	370	380	390	400	@405

Important: *Fill in all applicable lines and schedules. All information* ***must*** *be in the English language. All amounts* ***must*** *be stated in U.S. dollars unless otherwise indicated.* @407

1a Name and address of foreign corporation
420 430 440 450 460 465

b Employer identification number, if any
470

c Country under whose laws incorporated
480

d Date of incorporation	**e** Principal place of business	**f** Principal business activity code number	**g** Principal business activity	**h** Functional currency
490	500	510	520	523

2 Provide the following information for the foreign corporation's accounting period stated above. 525

a Name, address, and identifying number of branch office or agent (if any) in the United States
530 540 550 560 570 580

b If a U.S. income tax return was filed, please show:

(i) Taxable income or (loss)	*(ii)* U.S. income tax paid (after all credits)
590	600

c Name and address of foreign corporation's statutory or resident agent in country of incorporation
610 620 630 640 650 655

d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different
660 670 680 690 700 710

Schedule A Stock of the Foreign Corporation

Part I—All Classes of Stock

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	*(ii)* End of annual accounting period
*720 ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY OR "STM nn"	+730	+740
750	760	770
780	790	800
810	820	830 835

Part II—Additional Information for Preferred Stock

(To be completed **only** by Category 1 filers for foreign personal holding companies)

(a) Description of each class of Preferred stock (**Note:** *This description should match the corresponding description entered in Part I, column (a).*)	(b) Par value in functional currency	(c) Rate of dividend	(d) Indicate whether the stock is cumulative or noncumulative
*840 "STM nn"	850	+860	+870 "C" = CUMULATIVE "N" = NONCUMULATIVE
880	890	900	910
920	930	940	950

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Cat. No. 49958V Form **5471** (Rev. 5-2001)

Schedule B **U.S. Shareholders of Foreign Corporation** (See page 5 of the instructions.)

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder (**Note:** *This description should match the corresponding description entered in Schedule A, Part I, column (a).*)	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
980 990 1000 1010 1020 1030	1040	1050	1060	1065
	1070	1080	1090	
	1100	1110	1120	
	1130	1140	1150	
1170 1180 1190 1200 1210 1220	1230	1240	1250	1255
	1260	1270	1280	
	1290	1300	1310	
	1320	1330	1340	
1360 1370 1380 1390 1400 1410	1420	1430	1440	1445
	1450	1460	1470	
	1480	1490	1500	
	1510	1520	1530	
1550 1560 1570 1580 1590 1600	1610	1620	1630	1635
	1640	1650	1660	
	1670	1680	1690	
	1700	1710	1720	
1740 1750 1760 1770 1780 1790	1800	1810	1820	1825
	1830	1840	1850	
	1860	1870	1880	
	1890	1900	1910	@1915 "STM nn"

Schedule C **Income Statement** (See page 5 of the instructions.)

Important: *Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.*

				Functional Currency	U.S. Dollars	
Income	1a	Gross receipts or sales	1a	1930	1940	
	b	Returns and allowances	1b	1950	1960	
	c	Subtract line 1b from line 1a	1c	1970	1980	
	2	Cost of goods sold	2	1990	2000	
	3	Gross profit (subtract line 2 from line 1c)	3	2010	2020	
	4	Dividends	4	2030	2040	
	5	Interest	5	2050	2060	
	6	Gross rents, royalties, and license fees	6	2070	2080	
	7	Net gain or (loss) on sale of capital assets	7	2090	2100	
	8	Other income (attach schedule)	8	2110	2130	@2140
	9	Total income (add lines 3 through 8)	9	2150	2160	"STM nn"
Deductions	10	Compensation not deducted elsewhere	10	2170	2180	
	11	Rents, royalties, and license fees	11	2190	2200	
	12	Interest	12	2210	2200	
	13	Depreciation not deducted elsewhere	13	2230	2240	
	14	Depletion	14	2250	2260	
	15	Taxes (exclude provision for income, war profits, and excess profits taxes)	15	2270	2280	
	16	Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes)	16	2290	2310	@2320 "STM nn"
	17	Total deductions (add lines 10 through 16)	17	2330	2340	
Net Income	18	Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9)	18	2350	2360	
	19	Extraordinary items and prior period adjustments (see instructions)	19	2370	2380	
	20	Provision for income, war profits, and excess profits taxes (see instructions)	20	2390	2400	
	21	Current year net income or (loss) per books (line 18 plus line 19 minus line 20)	21	2410	2415	

Schedule E **Income, War Profits, and Excess Profits Taxes Paid or Accrued** (See page 5 of instructions.)

	(a) Name of country or U.S. possession	Amount of tax (b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			2430
2	*2440	+2450	+2460	+2470
3	2480	2490	2500	2510
4	2520	2530	2540	2550
5	2560	2570	2580	2590
6	2600	2610	2620	2630
7	2640	2650	2660	2670 2675
8	Total . . . . . ▶			2680

Schedule F **Balance Sheet**

Important: *Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See page 5 of the instructions for an exception for DASTM corporations.*

	Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period	
1	Cash	1	2690	2700	
2a	Trade notes and accounts receivable	2a	2710	2720	
b	Less allowance for bad debts	2b	(2730)	(2740)	
3	Inventories	3	2750	2760	
4	Other current assets (attach schedule)	4	2770	2790	@2800 "STM nn"
5	Loans to stockholders and other related persons	5	2810	2820	
6	Investment in subsidiaries (attach schedule)	6	2830	2850	@2860 "STM nn"
7	Other investments (attach schedule)	7	2870	2890	
8a	Buildings and other depreciable assets	8a	2910	2920	@2900 "STM nn"
b	Less accumulated depreciation	8b	(2930)	(2940)	
9a	Depletable assets	9a	2950	2960	
b	Less accumulated depletion	9b	(2970)	(2980)	
10	Land (net of any amortization)	10	2990	3000	
11	Intangible assets:				
a	Goodwill	11a	3010	3020	
b	Organization costs	11b	3030	3040	
c	Patents, trademarks, and other intangible assets	11c	3050	3060	
d	Less accumulated amortization for lines 11a, b, and c	11d	(3070)	(3080)	
12	Other assets (attach schedule)	12	3090	3110	@3120 "STM nn"
13	Total assets	13	3130	3140	
	Liabilities and Stockholders' Equity				
14	Accounts payable	14	3150	3160	
15	Other current liabilities (attach schedule)	15	3170	3190	@3200 "STM nn"
16	Loans from stockholders and other related persons	16	3210	3220	
17	Other liabilities (attach schedule)	17	3230	3250	@3260 "STM nn"
18	Capital stock:				
a	Preferred stock	18a	3270	3280	
b	Common stock	18b	3290	3300	
19	Paid-in or capital surplus (attach reconciliation)	19	3305	3315	@3320 "STM nn"
20	Retained earnings	20	3330	3340	
21	Less cost of treasury stock	21	(3350)	(3360)	
22	Total liabilities and stockholders' equity	22	3370	3380	

Schedule G Other Information

		Yes	No
1	During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in a foreign partnership? If "Yes," see page 5 of the instructions for required attachment.	3410 ☐	3420 ☐ @3425 "STM nn"
2	During the tax year, did the foreign corporation own an interest in any trust?	3430 ☐	3440 ☐
3	During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each entity.	3450 ☐	3460 ☐ @3465 "STM nn"

Schedule H Current Earnings and Profits (See page 5 of the instructions.)

Important: *Enter the amounts on lines 1 through 5c in functional currency.*

1	Current year net income or (loss) per foreign books of account			1	3470
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	**Net Additions**	**Net Subtractions**		
a	Capital gains or losses	3480	3490		
b	Depreciation and amortization	3500	3510		
c	Depletion	3520	3530		
d	Investment or incentive allowance	3540	3550		
e	Charges to statutory reserves	3560	3570		
f	Inventory adjustments	3580	3590		
g	Taxes	3600	3610		
h	Other (attach schedule)	3620	3630		@3635 "STM nn"
3	Total net additions	3640			
4	Total net subtractions		3650		
5a	Current earnings and profits (line 1 plus line 3 minus line 4)			5a	3660
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)			5b	3670
c	Combine lines 5a and 5b			5c	3680
d	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions). Enter exchange rate used for line 5d ▶ 3700			5d	3690

Schedule I Summary of Shareholder's Income From Foreign Corporation (See page 6 of instructions.)

1	Subpart F income (line 40b, Worksheet A in the instructions)	1	3710
2	Earnings invested in U.S. property (line 17, Worksheet B in the instructions)	2	3720
3	Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)	3	3730
4	Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)	4	3740
5	Factoring income	5	3750
6	Total of lines 1 through 5. Enter here and on your income tax return. See page 6 of instructions	6	3760
7	Dividends received (translated at spot rate on payment date under section 989(b)(1))	7	3770
8	Exchange gain or (loss) on a distribution of previously taxed income	8	3780

	Yes	No
• Was any income of the foreign corporation blocked?	3790 ☐	3795 ☐
• Did any such income become unblocked during the tax year (see section 964(b))?	3800 ☐	3805 ☐

If the answer to either question is "Yes," attach an explanation. @3810 "STM nn"

@3815 "STM nn"

SCHEDULE J (Form 5471)
(Rev. May 2001)
Department of the Treasury
Internal Revenue Service

Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation

▶ **Attach to Form 5471. See Instructions for Form 5471.**

OMB No. 1545-0704

Name of person filing Form 5471

Identifying number

Name of foreign corporation

020

Important. Enter amounts in functional currency.	**(a)** Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	**(b)** Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	**(c)** Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)			**(d)** Total Section 964(a) E&P (combine columns (a), (b), and (c))
			(i) Earnings Invested in U.S. Property	*(ii)* Earnings Invested in Excess Passive Assets	*(iii)* Subpart F Income	
1 Balance at beginning of year	030	110	170	220	270	320
2a Current year E&P	040					
b Current year deficit in E&P	050					
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a, minus line 2b)	060	120				
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year	070	130	180	230	280	
5a Actual distributions or reclassifications of previously taxed E&P			190	240	290	
b Actual distributions of nonpreviously taxed E&P	080	140				
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)			200	250	300	
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	090	150				
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	100	160	210	260	310	330

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 5-2001)

SCHEDULE M (Form 5471)
(Rev. May 2001)
Department of the Treasury
Internal Revenue Service

Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons

▶ **Attach to Form 5471. See Instructions for Form 5471.**

OMB No. 1545-0704

Name of person filing Form 5471 | **Identifying number**

Name of foreign corporation

020

Important: *Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See page 12 of the instructions.*

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ 022 024

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)	030	230	430	630	830
2 Sales of property rights (patents, trademarks, etc.)	040	240	440	640	840
3 Compensation received for technical, managerial, engineering, construction, or like services	050	250	450	650	850
4 Commissions received	060	260	460	660	860
5 Rents, royalties, and license fees received	070	270	470	670	870
6 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income)	080	280	480	680	880
7 Interest received	090	290	490	690	890
8 Premiums received for insurance or reinsurance	100	300	500	700	900
9 Add lines 1 through 8	110	310	510	710	910
10 Purchases of stock in trade (inventory)	120	320	520	720	920
11 Purchases of tangible property other than stock in trade	130	330	530	730	930
12 Purchases of property rights (patents, trademarks, etc.)	140	340	540	740	940
13 Compensation paid for technical, managerial, engineering, construction, or like services	150	350	550	750	950
14 Commissions paid	160	360	560	760	960
15 Rents, royalties, and license fees paid	170	370	570	770	970
16 Dividends paid	180	380	580	780	980
17 Interest paid	190	390	590	790	990
18 Add lines 10 through 17	200	400	600	800	1000
19 Amounts borrowed (enter the maximum loan balance during the year) — see instructions	210	410	610	810	1010
20 Amounts loaned (enter the maximum loan balance during the year) — see instructions	220	420	620	820	1020

SCHEDULE N (Form 5471)
(Rev. May 2001)
Department of the Treasury
Internal Revenue Service

Return of Officers, Directors, and 10% or More Shareholders of a Foreign Personal Holding Company

▶ **Attach to Form 5471. See Instructions for Form 5471.**

OMB No. 1545-0704

Name of person filing Form 5471 | **Identifying number**

Name of foreign corporation

020

Important: *All amounts must be stated in U.S. dollars translated from functional currency. See page 12 of the instructions for the relevant exchange rate.*

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ 030 035 @036

Part I Shareholder Information

Section A—Outstanding Securities Convertible Into Stock of the Corporation or Options Granted by the Corporation

Description of securities (attach a complete, detailed statement of conversion privileges)	Interest rate (%)	Face value	
		Beginning of year	End of year
*040	+050	+060	+070
080	090	100	110
120	130	140	150
160	170	180	190

Section B—List of Holders of Convertible Securities or Options Granted by the Corporation

Name and address of each holder of convertible securities or options (designate nonresident aliens)	Class of securities	Securities held				Explanation and date of any change in holdings of securities during the year
		Beginning of year		End of year		
		Number	Face value	Number	Face value	
200 205 210 220 230 240	250	260	270	280	290	300 305
310 315 320 330 340 350	360	370	380	390	400	410 415
420 425 430 440 450 460	470	480	490	500	510	520 525

ALPHA:
"C" = COMMON
"P" = PREFERRED
"T" = TREASURY

Part II Income Information

Section A—Undistributed Foreign Personal Holding Company Income

1	Gross income as defined in section 555 (attach schedule)	1	530	@535 "STM nn"
2	Deductions allowable under section 161 (attach schedule)	2	540	@545 "STM nn"
3	Taxable income or (loss) (subtract line 2 from line 1)	3	550	
4	Adjustments to taxable income or (loss) (see page 12 of instructions):			
a	Taxes (see instructions)	4a	560	@565 "STM nn"
b	Charitable contributions	4b	570	
c	Special deductions disallowed	4c	580	
d	Net operating loss	4d	590	
e	Expenses and depreciation applicable to property of the taxpayer	4e	600	@605 "STM nn"
f	Taxes and contributions to pension trusts	4f	610	
g	Total adjustments (combine lines 4a through 4f)	4g	620	
5	Combine line 3 and line 4g	5	630	
6	Deduction for dividends paid during tax year. Enter the amount from Section B, line 12, below	6	640	
7	Subtract line 6 from line 5	7	650	
8	Deduction allowed under section 563(c) for dividends paid after close of tax year (see instructions). Attach designation required by Rev. Proc. 90-26, 1990-1 C.B. 512	8	660	@665 "STM nn"
9	Undistributed foreign personal holding company income (subtract line 8 from line 7)	9	670	

Section B—Deduction for Dividends Paid During Tax Year (see instructions)

		Date paid		Amount
10	Taxable dividends paid during tax year:			
a	Cash	680	10a	690
b	Property other than cash or the corporation's own securities (indicate nature of property)	700	10b	710 715
c	Obligations of the corporation (bonds, notes, scrip, etc.)	720	10c	730
11	Consent dividends (attach schedule)		11	740 @745 "STM nn"
12	Deduction for dividends paid during tax year (add lines 10a through 11). Enter here and on line 6 above		12	750 @755 "STM nn"

SCHEDULE O (Form 5471)

(Rev. May 2001)

Department of the Treasury
Internal Revenue Service

Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock

▶ **Attach to Form 5471. See Instructions for Form 5471.**

OMB No. 1545-0704

Name of person filing Form 5471

Identifying number

Name of foreign corporation

020

Important: *Complete a **separate** Schedule O for each foreign corporation for which information must be reported.*

Part I To Be Completed by U.S. Officers and Directors

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition
030 035	040 050 060 070	080	090	100
110 115	120 130 140 150	160	170	180
190 195	200 210 220 230	240	250	260
270 275	280 290 300 310	320	330	340 @345 "STM nn"

Part II To Be Completed by U.S. Shareholders

Note: *If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.*

Section A—General Shareholder Information

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate: (1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
350 355 360 370 380 390 395	400	410	420	430
440 445 450 460 470 480 485	490	500	510	520
530 535 540 550 560 570 575	580	590	600	610 @615 "STM nn" @620 "STM nn"

Section B—U.S. Persons Who Are Officers or Directors of the Foreign Corporation

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es) Officer	Director
630 635	640 650 660 670	680	690	700
710 715	720 730 740 750	760	770	780
790 795	800 810 820 830	840	850	860 @1255 "STM nn"

Section C—Acquisition of Stock

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired (1) Directly	(2) Indirectly	(3) Constructively
870	880	890	900	910	920	930
940	950	960	970	980	990	1000
1010	1020	1030	1040	1050	1060	1065

ALPHA "C" = COMMON "P" = PREFERRED "T" = TREASURY

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired							
1080	1090	1095	1100	1110	1120	1130	1135	
1140	1150	1155	1160	1170	1180	1190	1195	
1200	1210	1215	1220	1230	1240	1250	1253	@1255 "STM nn"

Section D—Disposition of Stock

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively
1260	1270	1280	1290	1300	1310	1320
1330	1340	1350	1360	1370	1380	1390
1400	1410	1420	1430	1440	1450	1460

ALPHA: "C" = COMMON
"P" = PREFERRED "
"T" = TREASURY

(f) Amount received	(g) Name and address of person to whom disposition of stock was made							
1470	1480	1485	1490	1500	1510	1520	1525	
1530	1540	1545	1550	1560	1570	1580	1585	
1590	1600	1605	1610	1620	1630	1640	1643	@1645 "STM nn"

Section E—Organization or Reorganization of Foreign Corporation

(a) Name and address of transferor							(b) Identifying number (if any)	(c) Date of transfer
1650	1655	1660	1670	1680	1690	1695	1700	1710
1720	1725	1730	1740	1750	1760	1765	1770	1780
1790	1795	1800	1810	1820	1830	1835	1840	1850

(d) Assets transferred to foreign corporation			(e) Description of assets transferred by, or notes or securities issued by, foreign corporation
(1) Description of assets	(2) Fair market value	(3) Adjusted basis (if transferor was U.S. person)	
1860	1870	1880	1890
1900	1910	1920	1930
1940	1950	1960	1970 @1975 "STM nn"

Section F—Additional Information

(a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits). @1980 "STM nn"

(b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ▶ 1990

(c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see page 13 of the instructions for an example). @2000 "STM nn"

Form **5713**

(Rev. November 2001)

Department of the Treasury
Internal Revenue Service

International Boycott Report

For tax year beginning 010 **, 20** ____ **,**
and ending 020 **, 20** ____ **.**

▶ **Controlled groups, see page 3 of instructions.**

OMB No. 1545-0216

Attachment Sequence No. 123

File in Duplicate
(See Instructions)

Name

Identifying number 003

Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.)
050

City or town, state, and ZIP code
060 070 080

Address of service center where your tax return is filed
090

Type of filer (check one):
100 ☐ Individual 110 ☐ Partnership 120 ☐ Corporation 130 ☐ Trust 140 ☐ Estate 150 ☐ Other

1 Individuals—Enter adjusted gross income from your tax return (see page 2 of instructions) 160

2 Partnerships and corporations:

a Partnerships—Enter each partner's name and identifying number.

b Corporations—Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.

If you list any corporations below or if you attach Form 851, you must designate a common tax year. Enter on line 4b the name and employer identification number of the corporation whose tax year is designated.

Name	Identifying number
170	180
190	200
210	220
230	240
250	260
270	280
290	300

If more space is needed, attach additional sheets and check this box . . @305 "STM nn" or blank . . . ▶ ☐ 310

	Code	Description
c Enter principal business activity code and description (see instructions)	320	330
d IC-DISCs—Enter principal product or service code and description (see instructions)	340	350

3 Partnerships—Each partnership filing Form 5713 must give the following information:

a Partnership's total assets (see instructions) 360

b Partnership's ordinary income (see instructions) 370

4 Corporations—Each corporation filing Form 5713 must give the following information:

a Type of form filed (Form 1120, 1120-F, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.) . 380

b Common tax year election (see page 2 of instructions)

(1) Name of corporation ▶ 390

(2) Employer identification number 400

(3) Common tax year beginning 410 , 20 ____ , and ending 420 , 20 ____ .

c Corporations filing this form enter:

(1) Total assets (see instructions) 430

(2) Taxable income before net operating loss and special deductions (see instructions). . 440

5 Estates or trusts—Enter total income (Form 1041, page 1) 450

6 Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):

a Foreign tax credit 460

b Deferral of earnings of controlled foreign corporations 470

c Deferral of IC-DISC income 480

d FSC exempt foreign trade income 490

e Foreign trade income qualifying for the extraterritorial income exclusion 500

Please Sign Here

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ **Signature** **Date** ▶ **Title**

For Paperwork Reduction Act Notice, see page 4 of the separate instructions. Cat. No. 12030E Form **5713** (Rev. 11-2001)

		Yes	No
7	The following information must be submitted by every person filing Form 5713:		
a	Are you a U.S. shareholder (as defined in section 951(b)) of any foreign corporation (including a FSC that does not use the administrative pricing rules) that had operations reportable under section 999(a)?	520	530
b	If "Yes," is any foreign corporation a controlled foreign corporation (as defined in section 957(a))?	540	550
c	Do you own any stock of an IC–DISC?	560	570
d	Do you claim any foreign tax credit?	580	590
e	Do you control (within the meaning of section 304(c)) any corporation (other than a corporation included in this report) that has operations reportable under section 999(a)?	600	610
	If "Yes," did that corporation participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?	620	630
f	Are you controlled (within the meaning of section 304(c)) by any person (other than a person included in this report) who has operations reportable under section 999(a)?	640	650
	If "Yes," did that person participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?	660	670
g	Are you treated under section 671 as the owner of a trust that has reportable operations under section 999(a)?	680	690
h	Are you a partner in a partnership that has reportable operations under section 999(a)?	700	710
i	Are you a foreign sales corporation (FSC) (as defined in section 922(a) as in effect before its repeal)?	720	730
j	Are you excluding extraterritorial income (defined in section 114(e)) from gross income?	732	734

Part I Operations in or Related to a Boycotting Country (See instructions beginning on page 3.)

		Yes	No
8	**Boycott of Israel—**Did you have any operations in or related to any country (or with the government, a company, or a national of that country) associated in carrying out the boycott of Israel which is on the list maintained by the Secretary of the Treasury under section 999(a)(3)? (See **Boycotting Countries** on page 2 of the instructions.)	740	750

If "Yes," enter name of the country, identifying number of person having operations, principal business activity code, and a description of the principal business activity. If you are an IC-DISC, also enter the product code. If more space is needed, attach additional sheets using the exact format and check this box ▶ ☐ 760

	Name of country (1)	Identifying number of person having operations (2)	Principal business activity: Code (3)	Principal business activity: Description (4)	IC-DISCs only—Enter product code (5)
a	*770 "STM nn"	+780	+790	*+800 "STM nn"	
b	820	830	840	850	
c	870	880	890	900	
d	920	930	940	950	
e	970	980	990	1000	
f	1020	1030	1040	1050	
g	1070	1080	1090	1100	
h	1120	1130	1140	1150	
i	1170	1180	1190	1200	
j	1220	1230	1240	1250	
k	1270	1280	1290	1300	
l	1320	1330	1340	1350	
m	1370	1380	1390	1400	
n	1420	1430	1440	1450	
o	1470	1480	1490	1500	

9 Nonlisted countries boycotting Israel—Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel? Yes 1610 No 1620

If "Yes," enter the country, identifying number of person having operations, the principal business activity code, and a description of the principal business activity. If you are an IC-DISC, also enter the product code. If more space is needed, attach additional sheets using the exact format and check this box . . . . . ▶ ☐ 1630

	Name of country (1)	Identifying number of person having operations (2)	Principal business activity: Code (3)	Principal business activity: Description (4)	IC-DISCs only—Enter product code (5)
a	*1640 "STM nn"	+1650	+1660	*+1670 "STM nn"	
b	1690	1700	1710	1720	
c	1740	1750	1760	1770	
d	1790	1800	1810	1820	
e	1840	1850	1860	1870	
f	1890	1900	1910	1920	
g	1940	1950	1960	1970	
h	1990	2000	2010	2020	

10 Boycotts other than the boycott of Israel—Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel? Yes 2040 No 2050

If "Yes," enter the country, identifying number of person having operations, the principal business activity code, and a description of the principal business activity. If you are an IC-DISC, also enter the product code. If more space is needed, attach additional sheets using the exact format and check this box . . . . . ▶ ☐ 2060

	Name of country (1)	Identifying number of person having operations (2)	Principal business activity: Code (3)	Principal business activity: Description (4)	IC-DISCs only—Enter product code (5)
a	*2070 "STM nn"	+2080	+2090	*+2100 "STM nn"	
b	2120	2130	2140	2150	
c	2170	2180	2190	2200	
d	2220	2230	2240	2250	
e	2270	2280	2290	2300	
f	2320	2330	2340	2350	
g	2370	2380	2390	2400	
h	2420	2430	2440	2450	

11 Were you requested to participate in or cooperate with an international boycott? . . . . . Yes 2470 No 2480

If "Yes," attach a copy (in English) of any and all such requests received during your tax year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests. (See page 4 of instructions.) @2485 "STM nn" or blank

12 Did you participate in or cooperate with an international boycott? 2490 2500

If "Yes," attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See page 4 of instructions.) @2505 "STM nn" or blank

Note: *If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A and C or B and [illegible] 713).*

Part II **Requests for and Acts of Participation in or Cooperation With an International Boycott**

	Requests Yes	Requests No	Agreements Yes	Agreements No
13a Did you receive requests to enter into, or did you enter into, any agreement (see page 4 of instructions):				
(1) As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to—	2530		2550	
(a) Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country?		2540		2560
(b) Refrain from doing business with any U.S. person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country?	2570		2590	
		2580		2600
(c) Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion?	2610		2630	
		2620		2640
(d) Refrain from employing individuals of a particular nationality, race, or religion?	2650	2660	2670	2680
(2) As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott?	2690		2710	
		2700		2720

b **Requests and agreements—**If the answer to any part of 13a is "Yes," indicate below the country, the identifying number of the person receiving the request or having the agreement, principal business activity code, description of the principal business activity, the number and the number code indicating the type of participation or cooperation requested or agreed to. If you are an IC-DISC, also enter the product code in column (5). (See page 4 of instructions.) If more space is needed, attach additional sheets using the exact format and check this box. ▶ ☐ 2730

	Name of country (1)	Identifying number of person receiving the request or having the agreement (2)	Principal business activity: Code (3)	Principal business activity: Description (4)	IC-DISCs only—Enter product code (5)	Type of cooperation or participation: Number of requests: Total (6)	Number of requests: Code (7)	Number of agreements: Total (8)	Number of agreements: Code (9)
a	*2740 "STM nn" or blank	+2750	+2760	*+2770 "STM nn"		+2790	+2800	+2810	+2820
b	2830	2840	2850	2860		2880	2890	2900	2910
c	2920	2930	2940	2950		2970	2980	2990	3000
d	3010	3020	3030	3040		3060	3070	3080	3090
e	3100	3110	3120	3130		3150	3160	3170	3180
f	3190	3200	3210	3220		3240	3250	3260	3270
g	3280	3290	3300	3310		3330	3340	3350	3360
h	3370	3380	3390	3400		3420	3430	3440	3450
i	3460	3470	3480	3490		3510	3520	3530	3540
j	3550	3560	3570	3580		3600	3610	3620	3630
k	3640	3650	3660	3670		3690	3700	3710	3720
l	3730	3740	3750	3760		3780	3790	3800	3810
m	3820	3830	3840	3850		3870	3880	3890	3900
n	3910	3920	3930	3940		3960	3970	3980	3990
o	4000	4010	4020	4030		4050	4060	4070	4080
p	4090	4100	4110	4120		4140	4150	4160	4170

@4175 "STM nn" or blank

SCHEDULE A (Form 5713)

(Rev. November 2001)

Department of the Treasury
Internal Revenue Service

International Boycott Factor (Section 999(c)(1))

*Complete only if you are **not** computing a loss of tax benefits using the specifically attributable taxes and income method on Schedule B (Form 5713)*

▶ **Attach to Form 5713.** ▶ **See instructions on page 2.**

OMB No. 1545-0216

Name

Identifying number 003

Name of country being boycotted (check one): ☐ Israel 020 ☐ Other (identify) ▶ 040

Important: *If you are involved in more than one boycott, use a separate Schedule A for each boycott and attach to Form 5713.*

Name of Country (1)	Purchases, sales, and payroll attributable to boycotting operations, by operation: Boycott purchases (2)	Boycott sales (3)	Boycott payroll (4)
a 050	060	070	080
b 090	100	110	120
c 130	140	150	160
d 170	180	190	200
e 210	220	230	240
f 250	260	270	280
g 290	300	310	320
h 330	340	350	360
i 370	380	390	400
j 410	420	430	440
k 450	460	470	480
l 490	500	510	520
m 530	540	550	560
n 570	580	590	600
o 610	620	630	640
Total	650	660	670

1 Numerator of boycott factor (add totals of columns (2), (3), and (4))		680
2 Denominator of boycott factor:		
a Total purchases from countries other than United States	690	
b Total sales to or from countries other than United States	700	
c Total payroll paid or accrued for services performed in countries other than United States	710	
d Total of lines 2a, b, and c		720
3 **International boycott factor** (divide line 1 by line 2d). Enter here and on Schedule C (Form 5713) (see instructions) ▶		730

SCHEDULE B (Form 5713)

(Rev. November 2001)

Department of the Treasury
Internal Revenue Service

Specifically Attributable Taxes and Income (Section 999(c)(2))

► Complete only if you are **not** computing a loss of tax benefits using the international boycott factor on Schedule A (Form 5713).

► **Attach to Form 5713.** ► **See instructions on page 2.**

OMB No. 1545-0216

Name

Identifying number 003

Name of country being boycotted (check one) . 020 ☐ Israel 030 ☐ Other (identify) ► 040

Important: *If you are involved in more than one international boycott, use a separate Schedule B (Form 5713) to compute the specifically attributable taxes and income for each boycott.*

Specifically Attributable Taxes and Income by Operation (Use a separate line for each operation.)

	Name of country	Principal business activity		Foreign tax credit	Subpart F income	IC-DISC income	FSC income
		Code	Description	Foreign taxes attributable to boycott operations	Prorated share of international boycott income	Taxable income attributable to boycott operations	Taxable income attributable to boycott operations
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
a	050	060	070	080	090		
b	120	130	140	150	160		
c	190	200	210	220	230		
d	260	270	280	290	300		
e	330	340	350	360	370		
f	400	410	420	430	440		
g	470	480	490	500	510		
h	540	550	560	570	580		
i	610	620	630	640	650		
j	680	690	700	710	720		
k	750	760	770	780	790		
l	820	830	840	850	860		
m	890	900	910	920	930		
n	960	970	980	990	1000		
o	Total . . . . . ►			1030	1040		

For Paperwork Reduction Act Notice, see the instructions for Form 5713. Cat. No. 12060S **Schedule B (Form 5713) (Rev. 11-2001)**

SCHEDULE C (Form 5713)
(Rev. November 2001)
Department of the Treasury
Internal Revenue Service

Tax Effect of the International Boycott Provisions

▶ **Attach to Form 5713.**
▶ **See instructions on page 2.**
▶ **For Paperwork Reduction Act Notice, see Instructions for Form 5713.**

OMB No. 1545-0216

Name

Identifying number 003

1 Method used to compute loss of tax benefits (check one):

a International boycott factor from Schedule A (Form 5713). See lines 2a, 3a, 4a, and 5a below . . . . . ▶ ☐ 020

b Identification of specifically attributable taxes and income from Schedule B (Form 5713). See lines 2b, 3b, 4b, and 5b below . . . . . ▶ ☐ 030

2 Reduction of foreign tax credit (section 908(a)):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the credit question on line 7d, Form 5713.

(1) Foreign tax credit before adjustment from Form 1116 or 1118. (See instructions.) 040

(2) International boycott factor from Schedule A (Form 5713), line 3 050

(3) Reduction of foreign tax credit. Multiply line 2a(1) by line 2a(2). Enter here and on Form 1116 or 1118. (See instructions.) 060

(4) Adjusted foreign tax credit. Subtract line 2a(3) from line 2a(1) 070

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7d, Form 5713. Enter the amount from line o, column (4), Schedule B (Form 5713) 080
Enter the appropriate part of this amount on Form 1116 or 1118. (See instructions.)

3 Denial of deferral under subpart F (section 952(a)(3)):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the question on line 7b, Form 5713.

(1) Prorated share of total income of controlled foreign corporations (See instructions.) 090

(2) Prorated share of income attributable to earnings and profits of controlled foreign corporations included in income under sections 951(a)(1)(A)(ii), 951(a)(1)(A)(iii), 951(a)(1)(B), 952(a)(1), 952(a)(2), 952(a)(4), 952(a)(5), and 952(b) 100

(3) Subtract line 3a(2) from line 3a(1) 110

(4) International boycott factor from Schedule A (Form 5713), line 3 120

(5) Prorated share of subpart F international boycott income. Multiply line 3a(3) by line 3a(4). Enter here and on line 24 of Worksheet A in the Form 5471 instructions 130

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7b, Form 5713. Enter the amount from line o, column (5), Schedule B (Form 5713) here and on line 24 of Worksheet A in the Form 5471 instructions 140

4 Denial of IC-DISC benefits (section 995(b)(1)(F)(ii)):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the question on line 7c, Form 5713.

(1) Prorated share of section 995(b)(1)(F)(i) amount. (See instructions.) 150

(2) International boycott factor from Schedule A (Form 5713), line 3 160

(3) Prorated share of IC-DISC international boycott income. Multiply line 4a(1) by line 4a(2). Enter this amount here and on line 10, Part I, Schedule J, Form 1120-IC-DISC . . . . . .

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7c, Form 5713. Enter the amount from line o, column (6), Schedule B (Form 5713) here and on line 10, Part I, Schedule J, Form 1120-IC-DISC . . . . .

5 Denial of exemption of foreign trade income (section 927(e)(2), as in effect before its repeal):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the question on line 7i, Form 5713.

(1) Add amounts from columns (a) and (b), line 10, Schedule B (Form 1120-FSC) 190

(2) International boycott factor from Schedule A (Form 5713), line 3 . . . . . .

(3) Exempt foreign trade income of a FSC attributable to international boycott operations. Multiply line 5a(1) by line 5a(2). Enter here and on line 2, Schedule F, Form 1120-FSC 210

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7i, Form 5713. Enter the amount from line o, column (7), Schedule B (Form 5713) here and on line 2, Schedule F, Form 1120-FSC 220

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ **Attach to your tax return.**

OMB No. 1545-0219

2002

Attachment Sequence No. **77**

Name(s) shown on return | **Identifying number**

Draft as of 8/12/2002

Part I Current Year Credit (Members of a controlled group, see instructions.)

1	Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group and:		
a	Worked for you at least 120 hours but fewer than 400 hours . $ 040 × 25% (.25)	1a	050
b	Worked for you at least 400 hours . . . . . $ 060 × 40% (.40)	1b	070
2	Add lines 1a and 1b. You **must** subtract this amount from your deduction for salaries and wages @085 "STMnn"	2	080
3	Work opportunity credits from pass-through entities:	3	090
4	**Current year credit.** Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.) 100	4	110

If you are a—	Then enter the total of the current year credits from—
a Shareholder .	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.
b Partner . .	Schedule K-1 (Form 1065), lines 12c, 12d, or 13 .
c Beneficiary .	Schedule K-1 (Form 1041), line 14 . . . . .
d Patron . .	Written statement from cooperative . . . . .

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 42 . . . . . . • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . . . • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return	5	120
6	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 . . . . . . • Corporations. Enter the amount from Form 4626, line 15 . . . . . . • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 .	6	130
7	Add lines 5 and 6	7	140
8a	Foreign tax credit 8a 150		
b	Credit for child and dependent care expenses (Form 2441, line 11) . 8b 160		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24) 8c 170		
d	Education credits (Form 8863, line 18) 8d 180		
e	Credit for qualified retirement savings contributions (Form 8880, line 14) 8e 185		
f	Child tax credit (Form 1040, line 50) 8f 190		
g	Mortgage interest credit (Form 8396, line 11) 8g 200		
h	Adoption credit (Form 8839, line 18) 8h 210		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11) 8i 220		
j	Possessions tax credit (Form 5735, line 17 or 27) 8j 230		
k	Credit for fuel from a nonconventional source 8k 240		
l	Qualified electric vehicle credit (Form 8834, line 20) 8l 250		
m	Add lines 8a through 8l	8m	260
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	270
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0- 10 290		
11	Enter 25% (.25) of the excess, if any, of line 10 over $25,000 (see instructions) 11 300		
12	Tentative minimum tax (see instructions) 12 305		
13	Enter the greater of line 11 or line 12	13	310
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	320
15	**Credit allowed for the current year.** Enter the **smaller** of line 4 or line 14 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	330

Form **6198**

Department of the Treasury
Internal Revenue Service

At-Risk Limitations

▶ **Attach to your tax return.**

▶ **See separate instructions.**

OMB No. 1545-0712

2002

Attachment Sequence No. **31**

Name(s) shown on return | **Identifying number**

Description of activity (see page 2 of the instructions) 009

Draft as of 7/15/2002

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts (see instructions).

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	010
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	020
b	Form 4797	2b	030
c	Other form or schedule *033 "STM nn" +037	2c	040
3	Other income or gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	050
4	Other deductions or losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 3	4	(060)
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	070

Part II Simplified Computation of Amount At Risk. See instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. **Do not** enter less than zero	6	080
7	Increases for the tax year (see page 4 of the instructions)	7	090
8	Add lines 6 and 7	8	100
9	Decreases for the tax year (see page 4 of the instructions)	9	110
10a	Subtract line 9 from line 8 ▶ 10a 120		
b	If line 10a is **more** than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see **Pub. 925** for information on the recapture rules	10b	130

Part III Detailed Computation of Amount At Risk

(If you completed Part III of Form 6198 for 2001, see page 4 of the instructions.)

11	Investment in the activity (or in your interest in the activity) at the effective date. **Do not** enter less than zero	11	140
12	Increases at effective date	12	150
13	Add lines 11 and 12	13	160
14	Decreases at effective date	14	170
15	Amount at risk (check box that applies):		
a	180 ☐ At effective date. Subtract line 14 from line 13. **Do not** enter less than zero.	15	200
b	190 ☐ From 2001 Form 6198, line 19b. **Do not** enter the amount from line 10b of the 2001 form.		
16	Increases since (check box that applies):		
a	210 ☐ Effective date b 220 ☐ The end of your 2001 tax year	16	230
17	Add lines 15 and 16	17	240
18	Decreases since (check box that applies):		
a	250 ☐ Effective date b 260 ☐ The end of your 2001 tax year	18	270
19a	Subtract line 18 from line 17 ▶ 19a 280		
b	If line 19a is **more** than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see **Pub. 925** for information on the recapture rules	19b	290

Part IV Deductible Loss

20	**Amount at risk.** Enter the **larger** of line 10b or line 19b	20	300
21	**Deductible loss.** Enter the **smaller** of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover.	21	(310)

Note: *If the loss is from a passive activity, see* ***Form 8582,*** *Passive Activity Loss Limitations, or* ***Form 8810,*** *Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.*

For Paperwork Reduction Act Notice, see page 8 of the instructions. Cat. No. 50012Y Form **6198** (2002)

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

▶ **See separate instructions.**

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

OMB No. 1545-0227

2002

Attachment Sequence No. **32**

Name(s) shown on Form 1040

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 39, and go to line 2. Otherwise, enter the amount from Form 1040, line 36, and go to line 7. (If zero or less, enter as a negative amount.)	1	035	
2	Medical and dental. Enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2½% of Form 1040, line 36	2	045	
3	Taxes from Schedule A (Form 1040), line 9	3	065	
4	Certain interest on a home mortgage **not** used to buy, build, or improve your home	4	085	
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5	087	
6	If Form 1040, line 36, is over $137,300 (over $68,650 if married filing separately), enter the amount from line 9 of the worksheet for Schedule A (Form 1040), line 28	6	(089	)
7	Tax refund from Form 1040, line 10 or line 21	7	(092	)
8	Investment interest expense (difference between regular tax and AMT)	8	094	
9	Depletion (difference between regular tax and AMT)	9	096	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	098	
11	Interest from specified private activity bonds exempt from the regular tax	11	100	
12	Qualified small business stock (42% of gain excluded under section 1202)	12	102	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	104	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	14	106	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	110	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	114	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	118	
18	Passive activities (difference between AMT and regular tax income or loss)	18	122	
19	Loss limitations (difference between AMT and regular tax income or loss)	19	126	
20	Circulation costs (difference between regular tax and AMT)	20	130	
21	Long-term contracts (difference between AMT and regular tax income)	21	134	
22	Mining costs (difference between regular tax and AMT)	22	138	
23	Research and experimental costs (difference between regular tax and AMT)	23	142	
24	Income from certain installment sales before January 1, 1987	24	(146	)
25	Intangible drilling costs preference	25	150	
26	Other adjustments, including income-based related adjustments	26	154	
27	Alternative tax net operating loss deduction	27	(267	)
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $173,000, see page 7 of the instructions.)	28	283	

Part II Alternative Minimum Tax

29 Exemption. (If this form is for a child under age 14, see page 7 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	$35,750
Married filing jointly or qualifying widow(er)	150,000	49,000
Married filing separately	75,000	24,500

If line 28 is **over** the amount shown above for your filing status, see page 7 of the instructions.

		29	287 / 306	
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here	30	315	
31	• If you reported capital gain distributions directly on Form 1040, line 13, **or** you had a gain on both lines 16 and 17 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 57 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.	31	325	
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions)	32	330	
33	Tentative minimum tax. Subtract line 32 from line 31	33	333	
34	Tax from Form 1040, line 42 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 45)	34	337	
35	**Alternative minimum tax.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 43	35	340	

For Paperwork Reduction Act Notice, see page 8 of the instructions.

Cat. No. 13600G

Form **6251** (2002)

Part III Tax Computation Using Maximum Capital Gains Rates

Caution: *If you **did not** complete Part IV of Schedule D (Form 1040), see page 8 of the instructions before you complete this part.*

36	Enter the amount from Form 6251, line 30			36	360
37	Enter the amount from Schedule D (Form 1040), line 23, or line 9 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions)		37 370		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions)		38 380		
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 4 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)		39 390		
40	Enter the **smaller** of line 36 or line 39			40	410
41	Subtract line 40 from line 36			41	420
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	430
43	Enter the amount from Schedule D (Form 1040), line 28, or line 16 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax) (see page 8 of the instructions)		43 480		
44	Enter the **smaller** of line 36 or line 37		44 490		
45	Enter the **smaller** of line 43 or line 44. If zero, go to line 51		45 500		
46	Enter your qualified 5-year gain, if any, from Schedule D (Form 1040), line 29 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	46 505			
47	Enter the **smaller** of line 45 or line 46		47 510		
48	Multiply line 47 by 8% (.08)			48	515
49	Subtract line 47 from line 45		49 530		
50	Multiply line 49 by 10% (.10)			50	532
51	Subtract line 45 from line 44		51 538		
52	Multiply line 51 by 20% (.20)			52	540
	If line 38 is zero or blank, skip lines 53 and 54 and go to line 55. Otherwise, go to line 53.				
53	Subtract line 44 from line 40		53 553		
54	Multiply line 53 by 25% (.25)			54	555
55	Add lines 42, 48, 50, 52, and 54			55	557
56	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			56	560
57	Enter the **smaller** of line 55 or line 56 here and on line 31			57	570

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

▶ **Attach to your tax return.**
▶ **Use a separate form for each sale or other disposition of property on the installment method.**

OMB No. 1545-0228

2002

Attachment Sequence No. **79**

Name(s) shown on return | **Identifying number**

Draft as of 6/12/2002

1 Description of property ▶ 010

2a Date acquired (month, day, year) ▶ / 020 / b Date sold (month, day, year) ▶ / 030 /

3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . 040 ☐ Yes 050 ☐ No

4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . 060 ☐ Yes 070 ☐ No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

5	Selling price including mortgages and other debts. **Do not** include interest whether stated or unstated			5	080
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	090		
7	Subtract line 6 from line 5	7	100		
8	Cost or other basis of property sold	8	110		
9	Depreciation allowed or allowable	9	120		
10	Adjusted basis. Subtract line 9 from line 8	10	130		
11	Commissions and other expenses of sale	11	140		
12	Income recapture from Form 4797, Part III (see instructions)	12	150		
13	Add lines 10, 11, and 12			13	160
14	Subtract line 13 from line 5. If zero or less, **do not** complete the rest of this form (see instructions)			14	170
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	185
16	**Gross profit.** Subtract line 15 from line 14			16	190
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	200
18	**Contract price.** Add line 7 and line 17			18	210

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions			19	220
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	230
21	Payments received during year (see instructions). **Do not** include interest, whether stated or unstated			21	240
22	Add lines 20 and 21			22	250
23	Payments received in prior years (see instructions). **Do not** include interest, whether stated or unstated	23	260		
24	**Installment sale income.** Multiply line 22 by line 19			24	270
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	280
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	290

Part III Related Party Installment Sale Income. Do not complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party
300 310

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . . 320 ☐ Yes 330 ☐ No

29 **If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.**

335 a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ▶ / 337 /

340 b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

350 c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

360 d ☐ The second disposition occurred after the death of the original seller or buyer.

370 e ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions). @380 "STM nn"

30	Selling price of property sold by related party	30	390
31	Enter contract price from line 18 for year of first sale	31	400
32	Enter the **smaller** of line 30 or line 31	32	410
33	Total payments received by the end of your 2002 tax year (see instructions)	33	420
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	430
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	440
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	450
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	460

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13601R Form **6252** (2002)

Form **6478**

Department of the Treasury
Internal Revenue Service

Credit for Alcohol Used as Fuel

▶ **Attach to your tax return.**

OMB No. 1545-0231

2002

Attachment Sequence No. **83**

Name(s) shown on return | **Identifying number**

	Type of Alcohol Fuel		(a) Number of Gallons Sold or Used	(b) Rate *	(c) Column (a) x Column (b)
1	Qualified ethanol fuel production (in gallons)	1	020	.10	030
2	**Straight alcohol and alcohol mixtures:**				
a	190 proof or greater (in gallons)	2a	040	.53 (.52**)	050
b	Less than 190 proof but at least 150 proof (in gallons)	2b	060	.3926 (.3852**)	070
3	Add lines 1, 2a, and 2b in both columns	3	080		090
4	Other fuels blended with the alcohol on lines 2a and 2b	4	100		
5a	Total gallons of fuel. Add lines 3 and 4 (column (a))	5a	110		
b	Total gallons containing less than 5.7% of 190-proof alcohol or that are exempt from excise taxes (see instructions)	5b	120		
6	Subtract line 5b from line 5a	6	130		
7	Break down line 6 into the number of gallons of:				
a	Aviation fuel for use in noncommercial aviation containing at least 10% alcohol	7a	140	.133 (.132**)	150
b	Gasohol (and other fuels) containing less than 85% alcohol (see instructions)	7b	160	(see instructions)	170
c	Special motor fuel containing 85% or more alcohol (see instructions)	7c	180	.0535 (.0525**)	190
8	Add lines 7a through 7c, column (c)			8	200
9	Subtract line 8 from line 3. Include this amount in your income for 2002			9	210
10	Alcohol fuel credit(s) from a partnership, S corporation, estate, or trust (see instructions)			10	220
11	**Current year credit for alcohol used as fuel.** Add lines 9 and 10			11	230

*Only the rate for ethanol is shown. See instructions for lines 2 and 7 for rates for alcohol other than ethanol.

**Rate effective after December 31, 2002.

*See **Who must file Form 3800** to find out if you complete the lines below or file Form 3800.*

12	Regular tax before credits:				
•	Individuals. Enter the amount from Form 1040, line 42				
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			12	240
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return				
13	Alternative minimum tax (see instructions)			13	250
14	Add lines 12 and 13			14	260
15a	Foreign tax credit	15a	270		
b	Credit for child and dependent care expenses (Form 2441, line 11)	15b	280		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	15c	290		
d	Education credits (Form 8863, line 18)	15d	300		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	15e	305		
f	Child tax credit (Form 1040, line 50)	15f	310		
g	Mortgage interest credit (Form 8396, line 11)	15g	320		
h	Adoption credit (Form 8839, line 18)	16h	330		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	15i	340		
j	Possessions tax credit (Form 5735, line 17 or 27)	15j	350		
k	Credit for fuel from a nonconventional source	16k	360		
l	Qualified electric vehicle credit (Form 8834, line 20)	15l	370		
m	Add lines 15a through 15l			15m	380
16	Net income tax. Subtract line 15m from line 14			16	390
17	Net regular tax. Subtract line 15m from line 12. If zero or less, enter -0-	17	410		
18	Enter 25% (.25) of the excess, if any, of line 17 over $25,000 (see instructions)	18	420		
19	Tentative minimum tax (see instructions)	19	425		
20	Enter the greater of line 18 or line 19			20	430
21	Subtract line 20 from line 16. If zero or less, enter -0-			21	440
22	**Credit for alcohol used as fuel allowed for the current year.** Enter the **smaller** of line 11 or line 21 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 21 is smaller than line 11, see instructions			22	450

Draft as of 8/21/2002

Form **6765**

Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

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

OMB No. 1545-0619

2002

Attachment Sequence No. **81**

Name(s) shown on return | Identifying number

Draft as of 8/12/2002

Part I **Current Year Credit** (Members of controlled groups or businesses under common control, see instructions.)

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected the alternative incremental credit.

1	Basic research payments paid or incurred to qualified organizations (see instructions)	1	020	
2	Qualified organization base period amount	2	030	
3	Subtract line 2 from line 1. If zero or less, enter -0-	3	040	
4	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	4	050	
5	Cost of supplies	5	060	
6	Rental or lease costs of computers (see instructions)	6	070	
7	Enter the applicable percentage of contract research expenses (see instructions)	7	080	
8	Total qualified research expenses. Add lines 4 through 7	8	090	
9	Enter fixed-base percentage, but not more than 16% (see instructions)	9	100	%
10	Enter average annual gross receipts (see instructions)	10	110	
11	Multiply line 10 by the percentage on line 9	11	120	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	130	
13	Multiply line 8 by 50% (.50)	13	140	
14	Enter the **smaller** of line 12 or line 13	14	150	
15	Add lines 3 and 14	15	160	
16	**Regular credit.** If you are not electing the reduced credit under section 280C(c), multiply line 15 by 20% (.20), enter the result, and see the instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 15 by 13% (.13) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space. Go to Section C	16	170 "SEC 280C" 180 @190 "STM nn"	

Section B—Alternative Incremental Credit. Skip this section if you completed Section A.

17	Basic research payments paid or incurred to qualified organizations (see the line 1 instructions)	17	200	
18	Qualified organization base period amount	18	210	
19	Subtract line 18 from line 17. If zero or less, enter -0-	19	220	
20	Multiply line 19 by 20% (.20)	20	230	
21	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	21	240	
22	Cost of supplies	22	250	
23	Rental or lease costs of computers (see the line 6 instructions)	23	260	
24	Enter the applicable percentage of contract research expenses (see the line 7 instructions)	24	270	
25	Total qualified research expenses. Add lines 21 through 24	25	280	
26	Enter average annual gross receipts (see the line 10 instructions)	26	290	
27	Multiply line 26 by 1% (.01)	27	300	
28	Subtract line 27 from line 25. If zero or less, enter -0-	28	310	
29	Multiply line 26 by 1.5% (.015)	29	320	
30	Subtract line 29 from line 25. If zero or less, enter -0-	30	330	
31	Subtract line 30 from line 28	31	340	
32	Multiply line 26 by 2% (.02)	32	350	
33	Subtract line 32 from line 25. If zero or less, enter -0-	33	360	
34	Subtract line 33 from line 30	34	370	
35	Multiply line 31 by 2.65% (.0265)	35	380	
36	Multiply line 34 by 3.2% (.032)	36	390	
37	Multiply line 33 by 3.75% (.0375)	37	400	
38	Add lines 20, 35, 36, and 37	38	410	
39	**Alternative incremental credit.** If you are not electing the reduced credit under section 280C(c), enter the amount from line 38, and see the line 16 instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 38 by 65% (.65) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space	39	420 "SEC 280" 430 @440 "STM nn"	

Section C—Current Year Credit for Increasing Research Activities

40	Pass-through research credit(s) from a partnership, S corporation, estate, or trust	40	450	
41	**Current year credit.** Add line 16 **or** line 39 to line 40, and **go to Part II** on the back . 455	41	460	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (2002)

Part II **Allowable Credit** (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

42	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the applicable line of your return			42	540
43	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			43	550
44	Add lines 42 and 43			44	560
45a	Foreign tax credit	45a	570		
b	Credit for child and dependent care expenses (Form 2441, line 11)	45b	580		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	45c	590		
d	Education credits (Form 8863, line 18)	45d	600		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	45e	605		
f	Child tax credit (Form 1040, line 50)	45f	610		
g	Mortgage interest credit (Form 8396, line 11)	45g	620		
h	Adoption credit (Form 8839, line 18)	45h	630		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	45i	640		
j	Possessions tax credit (Form 5735, line 17 or 27)	45j	650		
k	Credit for fuel from a nonconventional source	45k	660		
l	Qualified electric vehicle credit (Form 8834, line 20)	45l	670		
m	Add lines 45a through 45l			45m	680
46	Net income tax. Subtract line 45m from line 44. If zero, skip lines 47 through 50 and enter -0- on line 51			46	690
47	Net regular tax. Subtract line 45m from line 42. If zero or less, enter -0-	47	710		
48	Enter 25% (.25) of the excess, if any, of line 47 over $25,000 (see instructions)	48	720		
49	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 13 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	49	725		
50	Enter the greater of line 48 or line 49			50	730
51	Subtract line 50 from line 46. If zero or less, enter -0-			51	740
52	**Credit allowed for the current year. Individuals, estates, and trusts:** Enter the **smallest** of line 41, line 51, or the amount from the formula in the instructions for line 52 here and on Form 1040, line 53; or Form 1041, Schedule G, line 2c. **Corporations:** Enter the **smaller** of line 41 or line 51 here and on Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; or the applicable line of other returns. If line 51 is smaller than line 41, see instructions			52	750

Draft as of 8/12/2002

Form **6781**

Department of the Treasury
Internal Revenue Service

Gains and Losses From Section 1256 Contracts and Straddles

▶ **Attach to your tax return.**

OMB No. 1545-0644

2002

Attachment Sequence No. **82**

Name(s) shown on tax return | **Identifying number**

Check all applicable boxes (see instructions). **A** 020 Mixed straddle election **C** 040 Mixed straddle account election @050 "STM nn"
@010 "STM nn" **B** 030 Straddle-by-straddle identification election **D** 060 Net section 1256 contracts loss election

Part I **Section 1256 Contracts Marked to Market**

	(a) Identification of account	(b) (Loss)	(c) Gain
1	*070 "STM nn"	+080	+090
	100	110	120
	130	140	150
2	Add the amounts on line 1 in columns (b) and (c) 2	(160)	170
3	Net gain or (loss). Combine line 2, columns (b) and (c) 3		180
4	Form 1099-B adjustments. See instructions and attach schedule . . @190 "STM nn" . 4		200
5	Combine lines 3 and 4 5		210
	Note: *If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.*		
6	If you have a net section 1256 contracts loss and you checked box D above, enter the amount of that loss to be carried back, as a positive number 6		220
7	Combine lines 5 and 6 7		230
8	Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions) 8		240
9	Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions) 9		250

Part II **Gains and Losses From Straddles.** Attach a separate schedule listing each straddle and its components.

Section A—Losses From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-	*(i) 28% rate loss (see instr. below)
	@260 "STM nn"								
10	*270 "STM nn"	+280	+290	+300	+310	*+320	+330	+340	+350
	360	370	380	390	400	410	420	430	440

11a	Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions) . @450 "STM nn" . .	11a	(460)
b	Enter the long-term portion of losses from line 10, columns (h) and (i), here and include on the appropriate line of Schedule D (see instructions)	11b	(470) (480)

Section B—Gains From Straddles

	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	*(g) 28% rate gain (see instr. below)
12	*490 "STM nn"	+500	+510	+520	+530	*+540	+550
	560	570	580	590	600	610	620

13a	Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions) @630 "STM nn"	13a	640
b	Enter the long-term portion of gains from line 12, columns (f) and (g), here and include on the appropriate line of Schedule D (see instructions) . . .	13b	650 660

Part III **Unrecognized Gains From Positions Held on Last Day of Tax Year.** Memo Entry Only (see instructions)

	(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14	*670 "STM nn"	+680	+690	+700	+710
	720	730	740	750	760
	770	780	790	800	810

***28% rate gain or loss** includes **all** "collectibles gains and losses" and up to 50% of the eligible gain on qualified small business stock. See Instructions for Schedule D (Form 1040).

Draft as of 8/04/2002

Form **8082**

(Rev. January 2000)

Department of the Treasury
Internal Revenue Service

Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign trust owners and beneficiaries, REMIC residual interest holders, and TMPs)

▶ **See separate instructions.**

OMB No. 1545-0790

Attachment Sequence No. **84**

Name(s) shown on return

Identifying number 010

Part I General Information

1 Check boxes that apply: **(a)** ☐ 020 Notice of inconsistent treatment **(b)** ☐ Administrative adjustment request (AAR)

2 If you are a TMP filing an AAR on behalf of the pass-through entity, are you requesting substituted return treatment? (see instructions) . . . . . 035 ☐ **Yes** 040 ☐ **No**

3 Check applicable box to identify type of pass-through entity:

(a) ☐ 050 Partnership **(b)** ☐ 055 Electing large partnership **(c)** ☐ 060 S corporation **(d)** ☐ 065 Estate **(e)** ☐ 070 Trust **(f)** ☐ 075 REMIC

4 Identifying number of pass-through entity 080

5 Name, address, and ZIP code of pass-through entity 090

100

110 120 130

6 Tax shelter registration number (if applicable) of pass-through entity 140

7 Internal Revenue Service Center where pass-through entity filed its return 150

8 Tax year of pass-through entity / / 160 to / / 165

9 Your tax year / / 170 to / / 175

Part II Inconsistent or Administrative Adjustment Request (AAR) Items

	(a) Description of inconsistent or administrative adjustment request (AAR) items (see instructions)	**(b)** Inconsistency is in, or AAR is to correct (check boxes that apply)		**(c)** Amount as shown on Schedule K-1, Schedule Q, or similar statement, a foreign trust statement, or your return, whichever applies (see instructions)		**(d)** Amount you are reporting		**(e)** Difference between (c) and (d)	
		Amount of item	Treatment of item						
10	180	190	200	210		220		230	
11	240	250	260	270		280		290	
12	300	310	320	330		340		350	
13	360	370	380	390		400		410	

Part III Explanations—Enter the Part II item number before each explanation. If more space is needed, continue your explanations on the back.

420

430

440

450

460

470

480

490

For Paperwork Reduction Act Notice, see separate inst

B-102

Cat. No. 49975G Form **8082** (Rev. 1-2000)

Part III **Explanations** *(continued)*

530

540

550

560

570

580

590

600

610

620

630

640

650

660

670

680

690

700

710

720

730

740

750

760

770

780

790

800

810

Form **8271**

(Rev. July 1998)

Department of the Treasury
Internal Revenue Service

Investor Reporting of Tax Shelter Registration Number

► **Attach to your tax return.**

► **If you received this form from a partnership, S corporation, or trust, see the instructions.**

OMB No. 1545-0881

Attachment Sequence No. **71**

Investor's name(s) shown on return	Investor's identifying number	Investor's tax year ended
	010	020

	(a) Tax Shelter Name	(b) Tax Shelter Registration Number (11-digit number)		(c) Tax Shelter Identifying Number
1	030	040	050	060
2	070	080	090	100
3	110	120	130	140
4	150	160	170	180
5	190	200	210	220
6	230	240	250	260
7	270	280	290	300
8	310	320	330	340
9	350	360	370	380
10	390	400	410	420

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 8271 to report the tax shelter registration number the IRS assigns to certain tax shelters required to be registered under section 6111 ("registration- required tax shelters") and to report the name and identifying number of the tax shelter. This information must be reported even if the particular interest is producing net income for the filer of Form 8271. Use additional forms to report more than 10 tax shelter registration numbers.

Note: *A tax shelter registration number does not indicate that the tax shelter or its claimed tax benefits have been reviewed, examined, or approved by the IRS.*

Who Must File

Any person claiming or reporting any deduction, loss, credit, or other tax benefit, or reporting any income on any tax return from an interest purchased or otherwise acquired in a registration-required tax shelter must file Form 8271. If you are an investor in a partnership or an S corporation, look at item G, Schedule K-1 (Form 1065), or item C, Schedule K-1 (Form 1120S). If a tax shelter registration number or the words "Applied for" appear there, then the entity is a registration-required tax shelter. If the interest is purchased or otherwise acquired by a pass-through entity, both the pass-through entity and its partners, shareholders, or beneficiaries must file Form 8271.

A pass-through entity that is the registration-required tax shelter does not have to prepare Form 8271 and give copies to its partners, shareholders, or beneficiaries unless the pass-through entity itself has invested in a registration-required tax shelter.

In certain cases, a tax shelter that does not expect to reduce the cumulative tax liability of any investor during the 5-year period ending after the date the investment is first offered for sale may be considered a "projected income investment." Such a tax shelter will not have to register, and thus not have to furnish a tax shelter registration number to investors, unless and until it ceases to be a projected income investment. It is possible, therefore, that you may not be furnished a tax shelter registration number, and not have to report it, for several years after you purchase or otherwise acquire your interest in the tax shelter. If you are later furnished a tax shelter registration number because the tax shelter ceased to be a projected income investment, follow these instructions. However, you must file Form 8271 only for tax years ending on or after the date the tax shelter ceases to be a projected income investment.

Note: *Even if you have an interest in a registration-required tax shelter, you do not have to file Form 8271 if you did not claim or report any deduction, loss, credit, or other tax benefit, or report any income on your tax return from an interest in the registration-required tax shelter. This could occur, for example, if for a particular year you are unable to claim any portion of a loss because of the passive activity loss limitations, and that loss is the only tax item reported to you from the shelter.*

Filing Form 8271

Attach Form 8271 to any return on which a deduction, loss, credit, or other tax benefit is claimed or reported, or any income reported, from an interest in a registration-required tax shelter. These returns include applications for tentative refunds (Forms 1045 and 1139) and amended returns (Forms 1040X and 1120X).

Furnishing Copies of Form 8271 to Investors

A pass-through entity that has invested in a registration-required tax shelter must furnish copies of its Form 8271 to its partners, shareholders, or beneficiaries.

However, in the case where **(a)** the pass-through entity acquired at least a 50% interest in one tax year in a registered tax shelter (and in which it had not held an interest in a prior year), and **(b)** the investment would not meet the definition of a tax shelter immediately following the acquisition if it had been offered for sale at that time, the pass-through entity need not distribute copies of Form 8271 to its investors. The pass-through entity alone is required to prepare Form 8271 and include it with the entity tax return.

Penalty For Not Including Registration Number on Return

A $250 penalty will be charged for each failure to include a tax shelter registration number on a return on which it is required to be included unless the failure is due to reasonable cause.

Specific Instructions

Investor's Identifying Number

Enter the social security number or employer identification number shown on the return to which this Form 8271 is attached.

Investor's Tax Year Ended

Enter the date the tax year ended for the return to which this Form 8271 is attached.

Form **8275**
(Rev. May 2001)
Department of the Treasury
Internal Revenue Service

Disclosure Statement

Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement. See separate instructions.

► Attach to your tax return.

OMB No. 1545-0889

Attachment Sequence No. **92**

Name(s) shown on return

Identifying number shown on return 003

Part I General Information (see instructions)

(a) Rev. Rul., Rev. Proc., etc.	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1 020	030	040 050	060	070	080
2 090	100	110 120	130	140	150
3 160	170	180 190	200	210	220

Part II Detailed Explanation (see instructions)

1 230

240

250

2 260

270

280

3 290

300

310

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: *A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).*

1 Name, address, and ZIP code of pass-through entity

320

330

340 350 360

2 Identifying number of pass-through entity
370

3 Tax year of pass-through entity
/ 380 / to / 390 /

4 Internal Revenue Service Center where the pass-through entity filed its return
400

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 61935M Form **8275** (Rev. 5-2001)

Part IV **Explanations** *(continued from Parts I and/or II)*

430

440

450

460

470

480

490

500

510

520

530

540

550

560

570

580

590

600

610

620

630

640

650

660

670

680

700

710

Form **8275-R**

(Rev. March 1998)

Department of the Treasury
Internal Revenue Service

Regulation Disclosure Statement

Use this form only to disclose items or positions that are contrary to Treasury regulations. For other disclosures, use Form 8275, Disclosure Statement. See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0889

Attachment Sequence No. **92A**

Name(s) shown on return

Identifying number shown on return 010

Part I General Information (See instructions.)

(a) Regulation Section	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1 020	030	040 / 050	060	070	080
2 090	100	110 / 120	130	140	150
3 160	170	180 / 190	200	210	220

Part II Detailed Explanation (See instructions.)

1 230

240

250

2 260

270

280

3 290

300

310

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: *A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company, real estate investment trust, or real estate mortgage investment conduit (REMIC).*

1 Name, address, and ZIP code of pass-through entity

320

330

340 350 360

2 Identifying number of pass-through entity 370

3 Tax year of pass-through entity /380/ to /390/

4 Internal Revenue Service Center where the pass-through entity filed its return 400

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 14594X Form **8275-R** (Rev. 3-98)

Part IV **Explanations** *(continued from Parts I and/or II)*

430

440

450

460

470

480

490

500

510

520

530

540

550

560

570

580

590

600

610

620

630

640

650

660

670

680

700

Form **8283**
(Rev. October 1998)

Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.**

▶ **See separate instructions.**

OMB No. 1545-0908

Attachment Sequence No. **55**

Name(s) shown on your income tax return

Identifying number

Note: *Figure the amount of your contribution deduction before completing this form. See your tax return instructions.*

Section A—List in this section **only** items (or groups of similar items) for which you claimed a deduction of $5,000 or less. Also, list certain publicly traded securities even if the deduction is over $5,000 (see instructions).

Part I **Information on Donated Property—**If you need more space, attach a statement.

1	**(a)** Name and address of the donee organization	**(b)** Description of donated property
A	*010 "STM nn" +020	+030
B	050 060	070
C	090 100	110
D	130 140	150
E	170 180	190

Note: *If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (d), (e), and (f).*

	(c) Date of the contribution	**(d)** Date acquired by donor (mo., yr.)	**(e)** How acquired by donor	**(f)** Donor's cost or adjusted basis	**(g)** Fair market value	**(h)** Method used to determine the fair market value
A	*+210 "STM nn"	+220	+230	+240	+250	+255
B	260	270	280	290	300	305
C	310	320	330	340	350	355
D	360	370	380	390	400	405
E	410	420	430	440	450	455

Part II **Other Information—**Complete line 2 if you gave less than an entire interest in property listed in Part I. Complete line 3 if conditions were attached to a contribution listed in Part I.

2 If, during the year, you contributed less than the entire interest in the property, complete lines a–e.

a Enter the letter from Part I that identifies the property ▶ *457. If Part II applies to more than one property, attach a separate statement. "A","B","C","D","E" or "STM nn"

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ +460.
(2) For any prior tax years ▶ +470.

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)
+480

Address (number, street, and room or suite no.)
+490

City or town, state, and ZIP code
*+500 "STM nn"

d For tangible property, enter the place where the property is located or kept ▶ +510

e Name of any person, other than the donee organization, having actual possession of the property ▶ +520

3 If conditions were attached to any contribution listed in Part I, answer questions a – c and attach the required statement (see instructions).

		Yes	No
a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?	530	540
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?	550	560
c	Is there a restriction limiting the donated property for a particular use?	570	580

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

Cat. No. 62299J Form **8283** (Rev. 10-98)

Name(s) shown on your income tax return | **Identifying number**

Section B—Appraisal Summary—List in this section only items (or groups of similar items) for which you claimed a deduction of more than $5,000 per item or group. **Exception.** Report contributions of certain publicly traded securities only in Section A.

If you donated art, you may have to attach the complete appraisal. See the **Note** in Part I below.

Part I **Information on Donated Property—**To be completed by the taxpayer and/or appraiser.

4 Check type of property:

641☐ Art* (contribution of $20,000 or more) 642☐ Real Estate 643☐ Gems/Jewelry 644☐ Stamp Collections
645☐ Art* (contribution of less than $20,000) 646☐ Coin Collections 647☐ Books 648☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

Note: *If your total art contribution deduction was $20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.*

5	**(a)** Description of donated property (if you need more space, attach a separate statement)	**(b)** If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift	**(c)** Appraised fair market value
A	*650 "STM nn"	+652	+654
B	720	722	724
C	790	792	794
D	860	870	880

	(d) Date acquired by donor (mo., yr.)	**(e)** How acquired by donor	**(f)** Donor's cost or adjusted basis	**(g)** For bargain sales, enter amount received	**See instructions** **(h)** Amount claimed as a deduction	**(i)** Average trading price of securities
A	+660	*+670 "STM nn"	+680	+690	+700	+710
B	730	740	750	760	770	780
C	800	810	820	830	840	850
D	890	900	910	920	930	940

Part II **Taxpayer (Donor) Statement—**List each item included in Part I above that the appraisal identifies as having a value of $500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than $500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶ 950 "A","B","C","D" 960

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 appraisal summary may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

Sign Here Signature ▶ Title ▶ Date of appraisal ▶

Business address (including room or suite no.) | **Identifying number**

City or town, state, and ZIP code

Part IV **Donee Acknowledgment—**To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on ▶ 970
(Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file **Form 8282,** Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . ▶ 973 ☐ Yes 976 ☐ No

Name of charitable organization (donee)	**Employer identification number**
980	990
Address (number, street, and room or suite no.)	City or town, state, and ZIP code
1000	1010

Authorized signature	Title	Date

Form **8379**

(Rev. December 2002)

Department of the Treasury
Internal Revenue Service

Injured Spouse Claim and Allocation

OMB No. 1545-1210

Attachment Sequence No. **104**

Draft as of 9/09/2002

Are You an Injured Spouse?

You are an injured spouse if you file a joint return and all or part of your share of the overpayment was, or is expected to be, applied (offset) against your spouse's past-due Federal tax, child or spousal support, Federal nontax debt (such as a student loan) or state income tax. Complete Form 8379 if **all three** of the following apply and you want your share of the overpayment shown on the joint return refunded to you. **But** if your main home was in a community property state (see line 6 below), you may file Form 8379 if only item **1** below applies.

1. You are not required to pay the past-due amount.

2. You reported income such as wages, taxable interest, etc. on the joint return.

3. You made and reported payments such as Federal income tax withheld from your wages or estimated tax payments, or you claimed the earned income credit or other refundable credit, on the joint return.

Do not use this form if you are requesting relief from liability for tax that you believe should be paid only by your spouse (or former spouse). Instead, file **Form 8857,** Request for Innocent Spouse Relief.

How Do You File Form 8379?

- If you have not filed your joint return, attach Form 8379 to your return in the order of the attachment sequence number. **Enter 'Injured Spouse" in the upper left corner of the return.** Because the IRS will process your claim before an offset occurs, filing Form 8379 with your original return may delay your refund by 6 to 8 weeks.
- If you have already filed the joint tax return, mail Form 8379 by itself to the Internal Revenue Service Center for the place where you lived when you filed the joint return. See your tax return instruction booklet for the address. **Be sure** to include copies of all W-2 and W-2G forms of both spouses and any Forms 1099-R showing income tax withheld. The processing of your claim may be delayed if you do not include these copies. Please allow at least 8 weeks for the IRS to process your claim.
- If you later file **Form 1040X.** Amended U.S. Individual Income Tax Return, requesting an additional refund, you should attach a revised Form 8379 if you want the refund allocated between you and your spouse.

Note: *The Treasury Department's Financial Management Service (FMS), not the IRS, is authorized to apply (offset) all or part of the joint refund to past-due child or spousal support, Federal nontax debt, or state income tax. If you also owe past-due child or spousal support, Federal nontax debt, or state income tax, the FMS will apply all or part of your share of the refund to the debt. If an offset occurs, you will receive a notice from the FMS.*

Part I Information About the Joint Tax Return for Which This Claim Is Filed

1 Enter the following information exactly as it is shown on the tax return for which you are filing this claim. The spouse's name and social security number shown first on that tax return must also be shown first below.

First name, initial, and last name shown first on the return	Social security number shown first	If Injured Spouse, check here ►
010	020	☐ 030
First name, initial, and last name shown second on the return	**Social security number shown second**	**If Injured Spouse, check here ►**
040	050	☐ 060

Note: *If you are filing Form 8379 with your tax return, skip to line 5.*

2 Enter the tax year for which you are filing this claim (for example, 2002) ► 070

3

080	090	100	110
Current home address	City	State	ZIP code

4 Is the address on your joint return different from the address shown above? . . . . . 120 ☐ Yes ☐ No 130

5 Check this box only if you are divorced or separated from the spouse with whom you filed the joint return and you want your refund issued in your name only . . . . . ☐ 140

6 Was your main home in a community property state (Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin) at any time during the year entered on line 2? . . . . . 150 ☐ Yes ☐ No 160

If "Yes," which community property state(s)? 161 AZ 162 CA 163 ID 164 LA 165 NV 166 NM 167 TX 168 WA 169 WI

Note: *Overpayments involving community property states will be allocated by the IRS according to state law.*

Go to Part II on the back.

Privacy Act and Paperwork Reduction Act Notice. Our legal right to ask for the information on this form is Internal Revenue Code sections 6001, 6011, 6109, and 6402 and their regulations. You are required to give us the information so that we can process your claim for refund of your share of an overpayment shown on the joint return with your spouse. We need it to ensure that you are allocating items correctly and to allow us to figure the correct amount of your claim for refund. If you do not provide all of the information, we may not be able to process your claim. We may give this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping,** 13 min.; **Learning about the law or the form,** 10 min.; **Preparing the form,** 59 min.; and **Copying, assembling, and sending the form to the IRS,** 25 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **How Do You File Form 837**

Part II **Allocation Between Spouses of Items on the Joint Tax Return**

Allocated Items	(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
7 **Income.** Enter the separate income that each spouse earned. Allocate joint income, such as interest earned on a joint bank account, as you determine. But be sure to allocate **all** income shown on the joint return.			
a Wages	180	190	200
b All other income. Identify the type and amount ▶ *240 "STM nn"	210	220	230
	+250	+260	+270
280	290	300	310
320	330	340	350
360	370	380	390
400	410	420	430
440	450	460	470
8 **Adjustments to income.** Enter each spouse's separate adjustments, such as an IRA deduction. Allocate other adjustments as you determine	480	490	500
9 **Standard deduction.** If you itemized your deductions, go to line 10. Otherwise, enter in both columns **(b)** and **(c)** ½ of the amount shown in column **(a)** and go to line 11	510	520	530
10 **Itemized deductions.** Enter each spouse's separate deductions, such as employee business expenses. Allocate other deductions as you determine	540	550	560
11 **Number of exemptions.** Allocate the exemptions claimed on the joint return to the spouse who would have claimed them if separate returns had been filed. Enter whole numbers only (for example, you **cannot** allocate 3 exemptions by giving 1.5 exemptions to each spouse)	570	580	590
12 **Credits.** Allocate any child tax credit, child and dependent care credit, and additional child tax credit to the spouse who was allocated the dependent's exemption. **Do not** include any earned income credit here; the IRS will allocate it based on each spouse's income. Allocate business credits based on each spouse's interest in the business. Allocate any other credits as you determine	600	610	620
13 **Other taxes.** Allocate self-employment tax to the spouse who earned the self-employment income. Allocate any alternative minimum tax as you determine	630	640	650
14 **Federal income tax withheld.** Enter Federal income tax withheld from each spouse's income as shown on Forms W-2, W-2G, and 1099-R. **Be sure to attach copies of these forms to your tax return or to Form 8379 if you are filing it by itself.** (Also include on this line any tax withheld on any other Form 1099 or any excess social security or tier 1 RRTA tax withheld.)	660	670	680
15 **Payments.** Allocate joint estimated tax payments as you determine	690	700	710

Note: *The IRS will figure the amount of any refund due the injured spouse.*

Part III **Signature.** Complete this part only if you are filing Form 8379 by itself and not with your tax return.

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

Keep a copy of this form for your records	Injured spouse's signature		Date	Phone number (optional) ( )
Paid Preparer's Use Only	Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	
			Phone no. ( )	

Draft as of 9/09/2002

Form **8396**

Department of the Treasury
Internal Revenue Service

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies.)

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

OMB No. 1545-0930

2002

Attachment Sequence No. **53**

Name(s) shown on Form 1040 010

Your social security number 020

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on Form 1040.

030 040 050 060

Draft as of 7/31/2002

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1	070	
2	Enter the certificate credit rate shown on your **mortgage credit certificate. Do not** enter the interest rate on your home mortgage	2	080	%
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. **You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.**	3	090	
4	Enter any 1999 credit carryforward from line 18 of your 2001 Form 8396	4	100	
5	Enter any 2000 credit carryforward from line 16 of your 2001 Form 8396	5	110	
6	Enter any 2001 credit carryforward from line 19 of your 2001 Form 8396	6	120	
7	Add lines 3 through 6	7	130	
8	Enter the amount from Form 1040, line 44	8	140	
9	Add the amounts from Form 1040, lines 45 through 50 and enter the total	9	151	
10	Subtract line 9 from line 8. If line 9 is equal to or more than line 8, enter -0- here and on line 11 and go to Part II	10	160	
11	**Current year mortgage interest credit.** Enter the **smaller** of line 7 or line 10. Also include this amount in the total on Form 1040, line 52, and check box **a** on that line	11	170	

Part II Mortgage Interest Credit Carryforward to 2003. (Complete **only** if line 11 is less than line 7.)

12	Add lines 3 and 4	12	180	
13	Enter the amount from line 7	13	190	
14	Enter the **larger** of line 11 or line 12	14	200	
15	Subtract line 14 from line 13	15	210	
16	**2001 credit carryforward to 2003.** Enter the **smaller** of line 6 or line 15	16	220	
17	Subtract line 16 from line 15	17	230	
18	**2000 credit carryforward to 2003.** Enter the **smaller** of line 5 or line 17	18	240	
19	**2002 credit carryforward to 2003.** Subtract line 11 from line 3. If line 11 is equal to or more than line 3, enter -0-	19	250	

For Paperwork Reduction Act Notice, see back of form. Cat. No. 62502X Form **8396** (2002)

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

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

OMB No. 1545-1008

2002

Attachment Sequence No. **88**

Name(s) shown on return

Identifying number

Draft as of 10/08/2002

Part I 2002 Passive Activity Loss

Caution: *See the instructions for Worksheets 1, 2, and 3 on page 8 before completing Part I.*

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

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	010		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(020)		
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(030)		
d	Combine lines 1a, 1b, and 1c			1d	035

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	(040)		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(045)		
c	Add lines 2a and 2b			2c	(050)

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	055		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(060)		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(065)		
d	Combine lines 3a, 3b, and 3c			3d	070

4	Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used	4	080

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

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

Part II Special Allowance for Rental Real Estate With Active Participation

Note: *Enter all numbers in Part II as positive amounts. See page 8 for examples.*

5	Enter the **smaller** of **(a)** the loss on line 4 (reduced by the amount on line 2c) or **(b)** the loss on line 1d			5	090
6	Enter $150,000. If married filing separately, see page 8	6	095		
7	Enter modified adjusted gross income, but not less than zero (see page 8)	7	105		
	Note: *If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.*				
8	Subtract line 7 from line 6	8	115		
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see page 9			9	125
10	Enter the **smaller** of line 5 or line 9			10	135

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

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

Note: *Enter all numbers in Part III as positive amounts. See page 8 for examples.*

11	Enter $25,000. If married filing separately, see instructions	11	140
12	Enter the amount, if any, from line 10	12	150
13	Subtract line 12 from line 11	13	160
14	Enter the **smaller** of line 2c or line 13	14	170

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	230
16	**Total losses allowed from all passive activities for 2002.** Add lines 10, 14, and 15. See page 11 to find out how to report the losses on your	16	235

For Paperwork Reduction Act Notice, see page 12 of the instr

Cat. No. 63704F Form **8582** (2002)

Caution: *The worksheets must be filed with your tax return. Keep a copy for your records.*

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See page 8.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
*250 "STM nn"	+260	+270	+280	+290	+300
310	320	330	340	350	360
370	380	390	400	410	420
430	440	450	460	470	480
490	500	510	520	530	540
Total. Enter on Form 8582, lines 1a, 1b, and 1c. . . . . ▶	550	560	570		

Worksheet 2—For Form 8582, Lines 2a and 2b (See page 8.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
*600 "STM nn"	+610	+620	+630
640	650	660	670
680	690	700	710
720	730	740	750
Total. Enter on Form 8582, lines 2a and 2b . . . . . ▶	760	770	

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See page 8.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
*900 "STM nn"	+910	+920	+930	+940	+950
960	970	980	1000	1010	1020
1030	1040	1050	1060	1070	1080
1090	1100	1110	1120	1130	1140
1150	1160	1170	1180	1190	1200
Total. Enter on Form 8582, lines 3a, 3b, and 3c. . . . . ▶	1210	1220	1550		

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See page 9.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
*1560 "STM nn"	+1570	+1580	+1590	+1600	+1610
1620	1630	1640	1650	1660	1670
1680	1690	1700	1710	1720	1730
1740	1750	1760	1770	1780	1790
1800	1810	1820	1830	1840	1850
Total . . . . . ▶		1860	1.00	1870	1880

Worksheet 5—Allocation of Unallowed Losses (See page 9.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
*1900 "STM nn"	+1910	+1920	+1930	+1940
1950	1960	1970	1980	1990
2000	2010	2020	2030	2040
2050	2060	2070	2080	2090
2100	2110	2120	2130	2140
Total		2150	1.00	2155

Draft as of 10/08/2002

Worksheet 6—Allowed Losses (See page 9.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
*2170 "STM nn"	+2180	+2190	+2200	+2210
2220	2230	2240	2250	2260
2270	2280	2290	2300	2310
2320	2330	2340	2350	2360
2370	2380	2390	2400	2410
Total . . . . . ▶		2420	2430	2440

Worksheet 7—Activities With Losses Reported on Two or More Different Forms or Schedules (See page 10.)

Name of Activity: 2458	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions): *2461 "STM nn"					
1a Net loss plus prior year unallowed loss from form or schedule . ▶	+2470				
b Net income from form or schedule . . . . . ▶	+2490				
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶		+2500	+2510	+2520	+2530
Form or schedule and line number to be reported on (see instructions): 2541					
1a Net loss plus prior year unallowed loss from form or schedule . ▶	2550				
b Net income from form or schedule . . . . . ▶	2570				
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶		2580	2590	2600	2610
Form or schedule and line number to be reported on (see instructions): 2620					
1a Net loss plus prior year unallowed loss from form or schedule . ▶	2630				
b Net income from form or schedule . . . . . ▶	2650				
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶		2660	2670	2680	2690
Total . . . . . ▶		2700	1.00	2710	2720

Draft as of 10/08/2002

Form **8582-CR**

Department of the Treasury
Internal Revenue Service

Passive Activity Credit Limitations

▶ **See separate instructions.**

▶ **Attach to Form 1040 or 1041.**

OMB No. 1545-1034

2002

Attachment Sequence No. **89**

Name(s) shown on return

Identifying number

Draft as of 10/24/2002

Part I 2002 Passive Activity Credits

Caution: *If you have credits from a publicly traded partnership, see* ***Publicly Traded Partnerships (PTPs)*** *on page 15 of the instructions.*

Credits From Rental Real Estate Activities With Active Participation (Other Than Rehabilitation Credits and Low-Income Housing Credits) (See **Lines 1a through 1c** on page 9.)

1a	Credits from Worksheet 1, column (a)	1a	010		
b	Prior year unallowed credits from Worksheet 1, column (b)	1b	020		
c	Add lines 1a and 1b			1c	030

Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990) (See **Lines 2a through 2c** on page 9.)

2a	Credits from Worksheet 2, column (a)	2a	040		
b	Prior year unallowed credits from Worksheet 2, column (b)	2b	050		
c	Add lines 2a and 2b			2c	060

Low-Income Housing Credits for Property Placed in Service After 1989 (See **Lines 3a through 3c** on page 9.)

3a	Credits from Worksheet 3, column (a)	3a	070		
b	Prior year unallowed credits from Worksheet 3, column (b)	3b	080		
c	Add lines 3a and 3b			3c	090

All Other Passive Activity Credits (See **Lines 4a through 4c** on page 9.)

4a	Credits from Worksheet 4, column (a)	4a	100		
b	Prior year unallowed credits from Worksheet 4, column (b)	4b	110		
c	Add lines 4a and 4b			4c	120

5	Add lines 1c, 2c, 3c, and 4c	5	130
6	Enter the tax attributable to net passive income (see page 9)	6	140
7	Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see page 10	7	150

Note: *If your filing status is married filing separately and you lived with your spouse at any time during the year,* ***do not*** *complete Part II, III, or IV. Instead, go to line 37.*

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

Note: *Complete this part only if you have an amount on line 1c. Otherwise, go to Part III.*

8	Enter the smaller of line 1c or line 7				8	160
9	Enter $150,000. If married filing separately, see page 10			9	170	
10	Enter modified adjusted gross income, but not less than zero (see page 10). If line 10 is equal to or more than line 9, skip lines 11 through 15 and enter -0- on line 16			10	180	
11	Subtract line 10 from line 9			11	190	
12	Multiply line 11 by 50% (.50). **Do not** enter more than $25,000. If married filing separately, see page 11			12	200	
13a	Enter the amount, if any, from line 10 of Form 8582	13a	203			
b	Enter the amount, if any, from line 14 of Form 8582	13b	206			
c	Add lines 13a and 13b			13c	210	
14	Subtract line 13c from line 12			14	220	
15	Enter the tax attributable to the amount on line 14 (see page 11)				15	230
16	Enter the **smaller** of line 8 or line 15				16	240

Part III **Special Allowance for Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)**

Note: *Complete this part only if you have an amount on line 2c. Otherwise, go to Part IV.*

17	Enter the amount from line 7					17	260
18	Enter the amount from line 16					18	270
19	Subtract line 18 from line 17. If zero, enter -0- here and on lines 30 and 36, and then go to Part V					19	280
20	Enter the **smaller** of line 2c or line 19					20	290
21	Enter $250,000. If married filing separately, see page 12. (See page 12 to find out if you can skip lines 21 through 26.)			21	300		
22	Enter modified adjusted gross income, but not less than zero. (See instructions for line 10 on page 10.) If line 22 is equal to or more than line 21, skip lines 23 through 29 and enter -0- on line 30			22	310		
23	Subtract line 22 from line 21			23	320		
24	Multiply line 23 by 50% (.50). Do not enter more than $25,000. If married filing separately, see page 12			24	330		
25a	Enter the amount, if any, from line 10 of Form 8582	25a	333				
b	Enter the amount, if any, from line 14 of Form 8582	25b	336				
c	Add lines 25a and 25b			25c	340		
26	Subtract line 25c from line 24			26	350		
27	Enter the tax attributable to the amount on line 26 (see page 12)			27	360		
28	Enter the amount, if any, from line 18			28	370		
29	Subtract line 28 from line 27					29	380
30	Enter the **smaller** of line 20 or line 29					30	390

Part IV **Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989**

Note: *Complete this part only if you have an amount on line 3c. Otherwise, go to Part V.*

31	If you completed Part III, enter the amount from line 19. Otherwise, subtract line 16 from line 7	31	400
32	Enter the amount from line 30	32	410
33	Subtract line 32 from line 31. If zero, enter -0- here and on line 36	33	420
34	Enter the **smaller** of line 3c or line 33	34	430
35	Tax attributable to the remaining special allowance (see page 12)	35	440
36	Enter the **smaller** of line 34 or line 35	36	450

Part V **Passive Activity Credit Allowed**

37	**Passive Activity Credit Allowed.** Add lines 6, 16, 30, and 36. See page 12 to find out how to report the allowed credit on your tax return and how to allocate allowed and unallowed credits if you have more than one credit or credits from more than one activity. If you have any credits from a publicly traded partnership, see **Publicly Traded Partnerships (PTPs)** on page 15	37	460

Part VI **Election To Increase Basis of Credit Property**

38 If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase your basis in credit property used in that activity by the unallowed credit that reduced your basis in the property, check this box. See page 16 470 ▶ ☐

39 Name of passive activity disposed of ▶ 480

40 Description of the credit property for which the election is being made ▶ 490

41 Amount of unallowed credit that reduced your basis in the property ▶ $ 500

Draft as of 10/24/2002

Form **8586**

Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

▶ **Attach to your tax return.**

OMB No. 1545-0984

2002

Attachment Sequence No. **36b**

Name(s) shown on return

Identifying number

Draft as of 5/17/2002

Part I Current Year Credit (see instructions)

1	Number of Forms 8609 attached ▶ 020		@025 "STM	nn"
2	Eligible basis of buildings (total from attached Schedules A (Form 8609), line 1)	2	030	
3a	Qualified basis of low-income buildings (total from attached Schedules A (Form 8609), line 3)	3a	040	
b	Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? ☐ Yes 050 ☐ No 060 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) +070 (ii) +080 (iii) +090 (iv) +100		@105 "STM	nn"
4	Current year credit from attached Schedules A (Form 8609) (see instructions)	4	110	
5	Low-income housing credits from pass-through entities (if more than one entity, see instructions):			

If you are a—	Then enter the total of the current year credits from—
a Shareholder	Schedule K-1 (Form 1120S), lines 12b(1) and (2)
b Partner	Schedule K-1 (Form 1065), lines 12a(1) and (2), or Schedule K-1 (Form 1065-B), box 8
c Beneficiary	Schedule K-1 (Form 1041), line 14

– 115 EIN of pass-through entity

			@125 "STM	nn"
		5	120	
6	Add lines 4 and 5. See instructions to find out if you complete lines 7 through 18 or file Form 3800	6	130	
7	**Current year credit or passive activity credit** (see instructions)	7	140	

Part II Allowable Credit

8	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return	8	150	
9	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56	9	160	
10	Add lines 8 and 9	10	170	
11a	Foreign tax credit	11a	180	
b	Credit for child and dependent care expenses (Form 2441, line 11)	11b	190	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	11c	200	
d	Education credits (Form 8863, line 18)	11d	210	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	11e	215	
f	Child tax credit (Form 1040, line 50)	11f	220	
g	Mortgage interest credit (Form 8396, line 11)	11g	230	
h	Adoption credit (Form 8839, line 18)	11h	240	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	11i	250	
j	Possessions tax credit (Form 5735, line 17 or 27)	11j	260	
k	Credit for fuel from a nonconventional source	11k	270	
l	Qualified electric vehicle credit (Form 8834, line 20)	11l	280	
m	Add lines 11a through 11l	11m	290	
12	Net income tax. Subtract line 11m from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17	12	300	
13	Net regular tax. Subtract line 11m from line 8. If zero or less, enter -0-	13	320	
14	Enter 25% (.25) of the excess, if any, of line 13 over $25,000 (see instructions)	14	330	
15	Tentative minimum tax (see instructions)	15	335	
16	Enter the greater of line 14 or line 15	16	340	
17	Subtract line 16 from line 12. If zero or less, enter -0-	17	350	
18	**Low-income housing credit allowed for the current year.** Enter the **smaller** of line 7 or line 17 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 17 is the smaller, see instructions	18	360	

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 63987I

Form **8586** (2002)

Form 8594

Form 8594, *Asset Acquisition Statement Under Section 1060*, was not available at the time of printing. The revised Form 8594 will be posted on the IRS website at http://www.irs.gov.

.

Form **8606**

Department of the Treasury
Internal Revenue Service (99)

Nondeductible IRAs

▶ See separate instructions.

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

OMB No. 1545-1007

2002

Attachment Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions. 009

Your social security number 010

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

Home address (number and street, or P.O. box if mail is not delivered to your home) | Apt. no.

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

Draft as of 9/04/2002

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if:

- You made nondeductible contributions to a traditional IRA for 2002,
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2002 (other than a rollover, conversion, recharacterization, or return of certain contributions) **and** you made nondeductible contributions to a traditional IRA in 2002 or an earlier year, **or**
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2002 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2002 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2002, including those made for 2002 from January 1, 2003, through April 15, 2003 (see page 5 of the instructions)	1	100
2	Enter your total basis in traditional IRAs for 2001 and earlier years (see page 6 of the instructions)	2	105
3	Add lines 1 and 2	3	162
	In 2002, did you take a distribution from traditional, SEP, or SIMPLE IRAs or make a Roth IRA conversion? — **No** ▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I. — **Yes** ▶ Go to line 4.		
4	Enter those contributions included on line 1 that were made from January 1, 2003, through April 15, 2003	4	164
5	Subtract line 4 from line 3	5	166
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2002, plus any outstanding rollovers (see page 6 of the instructions) — 6: 170		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2002. **Do not** include rollovers, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions) — 7: 180		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2002. **Do not** include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16 — 8: 185		
9	Add lines 6, 7, and 8 — 9: 190		
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: × . 225		
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: 235		
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: 245		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	250
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2002 and earlier years**	14	260
15	**Taxable amount.** Subtract line 12 from line 7. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b.	15	265

Note: *You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see page 8 of the instructions).*

For Paperwork Reduction Act Notice, see page 8 of the instructions.

Cat. No. 63966F

Form **8606** (2002)

Part II 2002 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2002 (excluding any portion you recharacterized).

Caution: *If your modified adjusted gross income is over $100,000* ***or*** *you are married filing separately and you lived with your spouse at any time in 2002, you* ***cannot*** *convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2002. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).*

16	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2002. **Do not** include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2002 or 2003. If you completed Part I, enter the amount from line 8. Otherwise, see page 7 of the instructions	16	338	
17	Enter your basis in the amount on line 16. If you completed Part I, enter the amount from line 11. Otherwise, see page 7 of the instructions	17	342	
18	**Taxable amount.** Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	344	

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2002 (other than a rollover, recharacterization, or return of certain contributions—see page 7 of the instructions).

19	Enter your total distributions from Roth IRAs in 2002. **Do not** include rollovers, recharacterizations of Roth IRA conversions or contributions, or certain returned contributions (see page 7)	19	351	
20	Enter your basis in Roth IRA contributions (see page 8 of the instructions)	20	354	
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 and 23. If more than zero, you may be subject to an additional tax if you were under age 59½ (see page 8 of the instructions)	21	358	
22	Enter your basis in Roth IRA conversions (see page 8 of the instructions)	22	361	
23	**Taxable amounts.** Subtract line 22 from line 21. If zero or less, enter -0-. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	23	376	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature ▶ Date ▶

Draft as of 9/04/2002

Form **8609**
(Rev. January 2000)
Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit Allocation Certification

▶ **Do not file separately. The building owner must attach Form 8586, Form 8609, and Schedule A (Form 8609) to its Federal income tax return.**

OMB No. 1545-0988

Attachment Sequence No. **36**

Part I Allocation of Credit—Completed by Housing Credit Agency Only

010

Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of **building** (do not use P. O. box)(see instructions)
030
040 050 060

B Name and address of **housing credit agency**
070
080
090 100 110

C Name, address, and TIN of **building owner** receiving allocation
120
130
140 150 160
TIN ▶ 165

D Employer identification number of agency
170

E Building identification number (BIN)
180

1a	Date of allocation ▶ 190 **b** Maximum housing credit dollar amount allowable	1b	200
2	Maximum applicable credit percentage allowable	2	210 %
3a	Maximum qualified basis	3a	220
b	Check here ▶230 if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)	3b	1 240 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	4	250 %
5	Date building placed in service ▶ 260		

6 Check the box that describes the allocation for the building (check one only):
a 270 Newly constructed and federally subsidized b 280 Newly constructed and **not** federally subsidized c 290 Existing building
d 300 Sec. 42(e) rehabilitation expenditures federally subsidized e 310 Sec. 42(e) rehabilitation expenditures **not** federally subsidized

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of section 42 of the Internal Revenue Code, and that I have examined Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

▶ Signature of authorized official ▶ Name (please type or print) ▶ Date

Part II First-Year Certification—Completed by Building Owner for First Year of Credit Period Only

7a	Date building placed in service ▶ 320 **b** Eligible basis of building (see instructions)	7b	330
8a	Original qualified basis of the building at close of first year of credit period	8a	340

b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? 350 Yes 355 No
9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)? 360 Yes 365 No
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))? 370 Yes 375 No
10 Check the appropriate box for each election:
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1)) 380 Yes 385 No
b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) 390 Yes
c Elect minimum set-aside requirement (section 42(g)) (see instructions) 400 20-50 410 40-60 420 25-60 (N.Y.C. only)
d Elect deep-rent-skewed project (section 142(d)(4)(B)) (see instructions) 430 15-40

Note: *A separate **Schedule A (Form 8609),** Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.*

Caution: *Read the instructions under **Signature** (page 4) **before** signing this part.*

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42 and that the qualified basis of the building has ▶ 440 has not ▶ 450 decreased for this tax year. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

@455 "STM nn" or blank

▶ Signature ▶ 460 Taxpayer identification number ▶ 470 Date

▶ 475 Name (please type or print)

For Paperwork Reduction Act Notice, see page 4.

B-123

Cat. No. 63981U Form **8609** (Rev. 1-2000)

SCHEDULE A (Form 8609)
(Rev. January 2000)
Department of the Treasury
Internal Revenue Service

Annual Statement

▶ **Attach to Form 8609 and file with owner's Federal income tax return.**

▶ **For Paperwork Reduction Act Notice, see instructions for Form 8609.**

OMB No. 1545-0988

Attachment Sequence No. **36a**

A Building owner's name	**B Identifying number ▶** 020
010	**C Building identification number ▶** 030

1	Eligible basis of building	1	040
2	Low-income portion (smaller of unit percentage or floor-space percentage) (if first year of the credit period, see instructions)	2	050.
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	060
4	Part-year adjustment for disposition or acquisition during the tax year	4	070
5	Credit percentage	5	080.
6	Multiply line 3 or line 4 by the percentage on line 5	6	090
7	Additions to qualified basis, if any	7	100
8	Part-year adjustment for disposition or acquisition during the tax year	8	110
9	Credit percentage. Enter one-third of the percentage on line 5	9	120.
10	Multiply line 7 or line 8 by the percentage on line 9	10	130
11	Section 42(f)(3)(B) modification	11	140
12	Add lines 10 and 11	12	150
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	160
14	Disallowed credit due to Federal grants (see instructions)	14	170
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	180
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	190
17	Adjustments for deferred first-year credit and prior election to accelerate credit (see instructions)	17	200
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586 (see instructions)	18	220

General Instructions

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

Note: *Some of the line numbers on the December 1988 and March 1991 revisions of Form 8609 differ from later revisions. In these cases, the line references that correspond to the 1988 or 1991 revisions, if different, are shown in parentheses in these instructions.*

Purpose of Schedule

Schedule A (Form 8609) must be completed by the building owner each year of the 15-year compliance period, whether or not a credit is claimed for the tax year. For a building receiving separate allocations for the existing building and for the rehabilitation expenditures, a separate Schedule A must be completed for each credit claimed.

The building owner must attach Schedule A, the owner's copy of Form 8609, and **Form 8586,** Low-Income Housing Credit, to the owner's tax return. If the owner is a partnership, S corporation, estate, or trust (flow-through entity), the entity will complete and attach these forms to its return. If you are a partner, shareholder, or beneficiary in a flow-through entity that owns the building, Form 8586 is the only form needed to claim the credit.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See **Form 8611,** Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number from Part I, item E, of Form 8609.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions).

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidies and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement, increase the eligible basis of the building reported in Part II of the Form 8609 you file.

Note: *This increase cannot cause the credit on line 15 of Schedule A to exceed the credit amount allocated on line 1b, Part I of Form 8609.*

Basis reductions. The amount of eligible basis entered on Form 8609 does not include the cost of land, the amount of any Federal grant received for the building during the first year of the credit period, or any portion of a building's adjusted basis for which an election was made prior to November 5, 1990, under section 167(k). Do not reduce the eligible basis on line 1 of Schedule A by the amounts of any Federal grants received after the first year of the credit period. The calculation for line 14 of Schedule A will reduce the credit by the amount of any Federal grants received during the compliance period that did not reduce the eligible basis during the first year of the credit period.

For more details on determining eligible basis, see the instructions for Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions).

Line 2. Only the portion of the basis on line 1 attributable to the low-income rental units in the building at the close of the tax year qualifies for the credit. This is the **smaller** of **(a)** the percentage of low-income units to all residential rental units (the "unit percentage") or **(b)** the percentage of floor space of the low-income units to the floor space of all residential rental units (the "floor space percentage"). This percentage must be shown on line 2 as a decimal carried out to at least four places (e.g., 50% = .5000). Low-income units are units occupied by qualifying tenants, while residential rental units are all units, whether or not occupied.

Generally, a unit is not treated as a low-income unit unless it is suitable for occupancy and is used other than on a transient basis. Section 42(i)(3) provides for certain exceptions (e.g., units that provide

Form **8611**

(Rev. January 1999)

Department of the Treasury
Internal Revenue Service

Recapture of Low-Income Housing Credit

▶ **Attach to your return.**

Note: ***Complete a separate Form 8611 for each building to which recapture applies.***

OMB No. 1545-1035

Attachment Sequence No. **90**

A Name(s) shown on return		**B** **Identifying number** 003
C Address of building (as shown on Form 8609) 020 030 040 050	**D** Building identification number (BIN) 060	**E** Date placed in service (from Form 8609) 070
F If building is financed in whole or part with tax-exempt bonds, see instructions and furnish:		
(1) Issuer's name 080		**(2)** Date of issue 090
(3) Name of issue 100		**(4)** CUSIP number 110

Note: *If recapture is passed through from a flow-through entity (partnership, S corporation, estate, or trust), skip lines 1 – 7 and go to line 8.*

1	Enter total credits reported on Form 8586 in prior years for this building	1	120	
2	Credits included on line 1 attributable to additions to qualified basis (see instructions)	2	130	
3	Credits subject to recapture. Subtract line 2 from line 1	3	140	
4	Credit recapture percentage (see instructions)	4	150 .	
5	Accelerated portion of credit. Multiply line 3 by line 4	5	160	
6	Percentage decrease in qualified basis. Express as a decimal amount carried out to at least 3 places (see instructions)	6	170 .	
7	Amount of accelerated portion recaptured. Multiply line 5 by line 6. Section 42(j)(5) partnerships, go to line 13. All other flow-through entities (except electing large partnerships), enter the result here and enter each recipient's share on the appropriate line of Schedule K-1. Generally, flow-through entities other than electing large partnerships will stop here. (**Note:** *An estate or trust enters on line 8 only its share of recapture amount attributable to the credit amount reported on its Form 8586.)*	7	180	
8	Enter recapture amount from flow-through entity	8	190	
9	Enter accelerated portion of the unused credit attributable to this building (see instructions)	9	200	
10	Net recapture. Subtract line 9 from line 7 or line 8. If less than zero, enter -0-	10	210	
11	Enter interest on the line 10 recapture amount (see instructions) 215. SECTION 42(J)(5)	11	220	
12	Total recapture. Add lines 10 and 11. Enter here and on the appropriate line of your tax return. If more than one Form 8611 is filed, add the line 12 amounts from all forms and enter the total on the appropriate line of your return. Electing large partnerships, see instructions	12	230	

Only Section 42(j)(5) partnerships need to complete lines 13 and 14.

13	Enter interest on the line 7 recapture amount (see instructions)	13	240	
14	Total recapture. Add lines 7 and 13 (see instructions)	14	250	

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use this form if you must recapture part of the low-income housing credit you took in previous years because:

- The qualified basis of a building decreased from one year to the next, or
- You disposed of the building or an ownership interest in it, and you did not post a satisfactory bond or pledge eligible U.S. Treasury securities as collateral. For details on how to avoid recapture on a building disposition, see section 42(j)(6); **Form 8693,** Low-Income Housing Credit Disposition Bond; and Rev. Proc. 99-11, 1999-2 I.R.B. 14.

Note: *If the decrease in qualified basis is because of a change in the amount for which you are financially at risk on the building, then you must first recalculate the amount of credit taken in prior years under section 42(k) before you calculate the recapture amount on this form.*

To complete this form you will need copies of the following forms that you have filed: **Form 8586**, Low-Income Housing Credit (and **Form 3800,** General Business Credit, if applicable); **Form 8609**, Low-Income Housing Credit Allocation Certification; **Schedule A (Form 8609),** Annual Statement; and Form 8611.

Note: *Flow-through entities must give partners, shareholders, and beneficiaries the information that is reported in items C, D, E, and F of Form 8611.*

Generally, recapture applies if:

- You dispose of a building or an ownership interest in it;
- There is a decrease in the qualified basis of the building from one year to the next; or
- The building no longer meets the minimum set-aside requirements of section 42(g)(1), the gross rent requirement of section 42(g)(2), or the other requirements for the units which are set aside.

However, recapture **does not** apply if:

- You disposed of the building or an ownership interest in it and you posted a satisfactory bond or pledged eligible U.S. Treasury securities as collateral (for details, see section 42(j)(6); Form 8693; and Rev. Proc. 99-11);
- You disposed of an ownership interest in a building that you held through an electing large partnership;
- The decrease in qualified basis does not exceed the additions to qualified basis for which credits were allowable in years after the year the building was placed in service;
- You correct a noncompliance event within a reasonable period after it is discovered or should have been discovered;
- The credit did not reduce your tax liability (but you must adjust the allowable general business credit carryback and carryforward); or
- The qualified basis is reduced because of a casualty loss, provided the property is restored or replaced within a reasonable period.

Recordkeeping Requirements

To verify changes in qualified basis from year to year, you must keep, for 3 years after the 15-year compliance period ends, a copy of all Forms 8586, 8609, Schedule A (Form 8609), 8611, and 8693.

Form **8615**

Department of the Treasury
Internal Revenue Service (99)

Tax for Children Under Age 14 With Investment Income of More Than $1,500

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

OMB No. 1545-0998

2002

Attachment Sequence No. **33**

Child's name shown on return 010

Child's social security number 020

Before you begin: If the child, the parent, or any of the parent's other children under age 14 received capital gains (including capital gain distributions) or farm income, see **Pub. 929,** Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Capital Gain Tax Worksheet** in the Form 1040 or Form 1040A instructions, or **Schedule D** or **J** (Form 1040).

A Parent's name (first, initial, and last). **Caution:** *See instructions before completing.* 045 040

B Parent's social security number 050

C Parent's filing status (check one): 055 "ESTIMATED" 060 (VALUES: 1 TO 5)

☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Investment Income

1	Enter the child's investment income (see instructions)	1	070
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $1,500. Otherwise, see instructions	2	080
3	Subtract line 2 from line 1. If zero or less, **stop;** do not complete the rest of this form but **do** attach it to the child's return	3	090
4	Enter the child's **taxable income** from Form 1040, line 41; Form 1040A, line 27; or Form 1040NR, line 39	4	100
5	Enter the **smaller** of line 3 or line 4. If zero, **stop;** do not complete the rest of this form but **do** attach it to the child's return	5	110

Part II Tentative Tax Based on the Tax Rate of the Parent

6	Enter the parent's **taxable income** from Form 1040, line 41; Form 1040A, line 27; Form 1040EZ, line 6; TeleFile Tax Record, line K(1); Form 1040NR, line 39; or Form 1040NR-EZ, line 14. If zero or less, enter -0-	6	115 "ESTIMATED" 120 122 "SEC 644" 124
7	Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above	7	128 "ESTIMATED" 130
8	Add lines 5, 6, and 7.	8	140
9	Enter the tax on the amount on line 8 based on the **parent's** filing status above (see instructions). If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used, check here ▶ 143	9	160
10	Enter the parent's tax from Form 1040, line 42; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; TeleFile Tax Record, line K(2); Form 1040NR, line 40; or Form 1040NR-EZ, line 15. **Do not** include any tax from **Form 4972** or **8814.** If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) was used to figure the tax, check here ▶ 163	10	166 168 "FORM 8814" 180
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**	11	185 "SEC 644" 190
12a	Add lines 5 and 7 — 12a 200		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	× .210
13	Multiply line 11 by line 12b	13	220

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4 — 14 230		
15	Enter the tax on the amount on line 14 based on the **child's** filing status (see instructions). If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here ▶ 233	15	250
16	Add lines 13 and 15	16	260
17	Enter the tax on the amount on line 4 based on the **child's** filing status (see instructions). If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here ▶ 270	17	280
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040, line 42; Form 1040A, line 28; or Form 1040NR, line 40	18	290

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 64113U Form **8615** (2002)

Form **8621**
(Rev. December 2000)
Department of the Treasury
Internal Revenue Service

Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

▶ See separate instructions.

OMB No. 1545-1002

Attachment Sequence No. **69**

Name of shareholder 010	**Identifying number** (see page 2 of instructions) 020
Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.) 030	Shareholder tax year: calendar year 20 .... or other tax year beginning 070 , 20 ..... and ending 080 , 20 ..... .
City or town, state, and ZIP code or country 040 050 060 065	
Check type of shareholder filing the return: 090 Individual 100 Corporation 110 Partnership 120 S Corporation 130 Nongrantor Trust 140 Estate	
Name of passive foreign investment company (PFIC) or qualified electing fund (QEF) 150	**Employer identification number** (if any) 200
Address (Enter number, street, city or town, and country.) 160 170 180 190 195	Tax year of company or fund: calendar year 20 ..... or other tax year beginning 210 , 20 ..... and ending 220 , 20 ..... .

Part I Elections (See instructions.)

230 A ☐ **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 1a through 2c of Part II.*

240 B ☐ **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 10f of Part IV.*

250 C ☐ **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 10e.*

@255 "STM nn" or blank

260 D ☐ **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 3a through 4c of Part II to calculate the tax that may be deferred.*
Note: *If any portion of line 1a or line 2a of Part II is includible under section 551 or 951, you may* ***not*** *make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.*

270 E ☐ **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC, or, if I qualify, my share of the PFIC's post-1986 earnings and profits deemed distributed, on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 10f of Part IV.*

280 F ☐ **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part III.*

Part II Income From a Qualified Electing Fund (QEF).

All QEF shareholders complete lines 1a through 2c. If you are making Election D, also complete lines 3a through 4c. (See page 5 of instructions.)

1a	Enter your pro rata share of the ordinary earnings of the QEF	1a	290	
b	Enter the portion of line 1a that is included in income under section 551 or 951 or that may be excluded under section 1293(g)	1b	300	
c	Subtract line 1b from line 1a. Enter this amount on your tax return as dividend income			1c 310
2a	Enter your pro rata share of the total net capital gain of the QEF	2a	320	
b	Enter the portion of line 2a that is included in income under section 551 or 951 or that may be excluded under section 1293(g)	2b	330	
c	Subtract line 2b from line 2a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.)			2c 340
3a	Add lines 1c and 2c			3a 350
b	Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.) @365 "STM nn" or blank	3b	360	
c	Enter the portion of line 3a not already included in line 3b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year	3c	370	
d	Add lines 3b and 3c			3d 380
e	Subtract line 3d from line 3a, and enter the difference (if zero or less, enter amount in brackets)			3e 390
	Important: *If line 3e is greater than zero, and no portion of line 1a or 2a is includible in income under section 551 or 951, you may make Election D with respect to the amount on line 3e.*			
4a	Enter the total tax for the tax year (See instructions.)	4a	400	
b	Enter the total tax for the tax year determined without regard to the amount entered on line 3e	4b	410	
c	Subtract line 4b from line 4a. **This is the deferred tax, the time for payment of which is extended by making Election D. See instructions.**			4c 420

Part III **Gain or (Loss) From Mark-to-Market Election** (See page 5 of instructions.)

5	Enter the fair market value of your PFIC stock at the end of the tax year	5	450
6	Enter your adjusted basis in the stock at the end of the tax year	6	460
7	**Excess.** Subtract line 6 from line 5. If a gain, **stop here.** Include this amount as ordinary income on your tax return. If a loss, go to line 8	7	470
8	Enter any unreversed inclusions (as defined in section 1296(d)). See instructions.	8	480
9	Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return	9	490

Part IV **Distributions and Disposition of Stock in a Section 1291 Fund** (See page 6 of instructions.)
*Complete a **separate** Part IV for each excess distribution.*

10a	Enter your total distributions from the PFIC during the current tax year. If the holding period of the PFIC stock began in the current tax year, this amount is dividend income to the extent there are accumulated earnings and profits	10a	500
b	Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the company for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year)	10b	510
c	Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.)	10c	520
d	Multiply line 10c by 125%. Enter the lesser of line 10a or line 10d as a dividend on your income tax return	10d	530
e	Subtract line 10d from line 10a. This amount, if more than zero, is the total excess distribution. If zero or less and you did not dispose of stock during the tax year, **do not** complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year	10e	540
f	Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and **do not** complete line 11	10f	550
11a	Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year. @555 "STM nn"		
b	Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income	11b	560
c	Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)	11c	570
d	Foreign tax credit. (See instructions.)	11d	580
e	Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.)	11e	590
f	Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.)	@605 "STM nn" or blank 11f	600

Part V **Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**
Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.

		(i)	(ii)	(iii)	(iv)	(v)	(vi)
1	Tax year of outstanding election	610	710	810	910	1010	1110
2	Undistributed earnings to which the election relates	620	720	820	920	1020	1120
3	Deferred tax	630	730	830	930	1030	1130
4	Interest accrued on deferred tax (line 3) as of the filing date	640	740	840	940	1040	1140
5	Event terminating election	650	750	850	950	1050	1150
6	Earnings distributed or deemed distributed during the tax year	660	760	860	960	1060	1160
7	Deferred tax due with this return	670	770	870	970	1070	1170
8	Accrued interest due with this return	680	780	880	980	1080	1180
9	Deferred tax outstanding after partial termination of election	690	790	890	990	1090	1190
10	Interest accrued after partial termination of election	700	800	900	1000	1100	1200

@1210 "STM nn" or blank

Form **8689**

Department of the Treasury
Internal Revenue Service

Allocation of Individual Income Tax to the Virgin Islands

▶ **Attach to Form 1040.**

OMB No. 1545-1032

2002

Attachment Sequence No. **85**

Name(s) shown on Form 1040

Your social security number 003

Draft as of 9/17/2002

Part I Income From the Virgin Islands

1	Wages, salaries, tips, etc.	1	120
2	Taxable interest	2	130
3	Ordinary dividends	3	140
4	Taxable refunds, credits, or offsets of local Virgin Islands taxes	4	150
5	Alimony received	5	160
6	Business income or (loss)	6	170
7	Capital gain or (loss)	7	180
8	Other gains or (losses)	8	190
9	IRA distributions (taxable amount)	9	200
10	Pensions and annuities (taxable amount)	10	210
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11	220
12	Farm income or (loss)	12	230
13	Unemployment compensation	13	240
14	Social security benefits (taxable amount)	14	250
15	Other income. List type and amount. ▶ *260 "STM nn" +270	15	275
16	Add lines 1 through 15. This is your **total income** ▶	16	280

Part II Adjusted Gross Income From the Virgin Islands

17	Educator expenses	17	285		
18	IRA deduction	18	290		
19	Student loan interest deduction	19	300		
20	Tuition and fees deduction	20	305		
21	Archer MSA deduction	21	310		
22	Moving expenses	22	320		
23	One-half of self-employment tax	23	330		
24	Self-employed health insurance deduction	24	340		
25	Self-employed SEP, SIMPLE, and qualified plans	25	350		
26	Penalty on early withdrawal of savings	26	360		
27	Add lines 17 through 26			27	370
28	Subtract line 27 from line 16. This is your **adjusted gross income** ▶			28	380

Part III Allocation of Tax to the Virgin Islands

29	Enter amount from Form 1040, line 61	29	390
30	Enter the total of the amounts from Form 1040, lines 56, 57, 64, and 66; any uncollected social security and Medicare or tier 1 RRTA tax or tax on golden parachute payments included on line 61; and any amount from Form 5329, Parts III, IV, V, VI, or VII, included on line 58	30	400
31	Subtract line 30 from line 29	31	410
32	Enter amount from Form 1040, line 36 — 32: 420		
33	Divide line 28 above by line 32. Enter the result as a decimal (rounded to at least 3 places)	33	× 430
34	Multiply line 31 by line 33. This is your **tax allocated to the Virgin Islands**	34	440

Part IV Payments of Income Tax to the Virgin Islands

35	Income tax withheld by the Virgin Islands	35	450		
36	2002 estimated tax payments and amount applied from 2001 return	36	460		
37	Amount paid with Form 4868 (extension request)	37	470		
38	Add lines 35 through 37. These are your **total payments** ▶			38	480
39	Enter the smaller of line 34 or line 38. Also, include this amount in the total on Form 1040, line 69. On the dotted line next to line 69, enter "Form 8689" and show this amount.			39	485
40	If line 38 is more than line 34, subtract line 34 from line 38. This is the amount you **overpaid** to the Virgin Islands			40	490
41	Amount of line 40 you want **refunded to you** ▶			41	500
42	Amount of line 40 you want **applied to your 2003 estimated tax** ▶	42	510		
43	If line 34 is more than line 38, subtract line 38 from line 34. This is the **amount you owe** to the Virgin Islands ▶			43	520

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 64603D

Form **8689** (2002)

Form **8697**
(Rev. March 1998)
Department of the Treasury
Internal Revenue Service

Interest Computation Under the Look-Back Method for Completed Long-Term Contracts

▶ See separate instructions. ▶ Please print or type.

OMB No. 1545-1031

Attachment Sequence No. **97**

For the filing year beginning 010 , and ending 020 . See page 3 of the instructions.

Name	A Identifying number 080
Fill In Your Address Only If You Are Filing This Form Separately and Not With Your Tax Return — Number, street, and apt., room, or suite no. If a P.O. box, see page 3 of the instructions.	B Check applicable box to show type of taxpayer: 090 ☐ Corporation 120 ☐ S corporation
City or town, state, and ZIP code	100 ☐ Individual 130 ☐ Partnership 110 ☐ Estate or trust

C If you were an owner of an interest in a pass-through entity (such as a partnership or an S corporation) that holds one or more long-term contracts to which this interest computation relates, enter the name and employer identification number of the entity. Attach a schedule if there is more than one such entity.

Name of entity	Employer identification number
140 @145 "STM nn" or blank	150 155

Part I Regular Method

	Date of each prior year to which interest computation relates: (a) 160 Year ended mo. ---- yr. ----	(b) 250 Year ended mo. ---- yr. ----	(c) 340 Year ended mo. ---- yr. ----	(d) Totals (Add columns (a), (b), and (c).)
1 Taxable income (or loss) for the prior year(s) shown on tax return (or as previously adjusted) before net operating loss or capital loss carrybacks (other than carrybacks that must be taken into account to properly compute interest under section 460). See page 3 of the instructions. If you were required to file Form 8697 for an earlier year, enter adjusted taxable income for the prior year(s) from line 3, Form 8697, for the most recent filing year that affects the prior year(s)	170	260	350	
2 Adjustment to income to reflect the difference between: **(a)** the amount of income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on the **actual** contract price and costs, and **(b)** the amount of income reported for such contracts based on **estimated** contract price and costs. See page 3 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement	@185 "STM nn" or blank 180	@275 "STM nn" or blank 270	@365 "STM nn" or blank 360	
3 Adjusted taxable income for look-back purposes. Combine lines 1 and 2	190	280	370	
4 Income tax liability on line 3 amount using tax rates in effect for the prior year(s). See page 3 of the instructions. . .	200	290	380	
5 Income tax liability shown on return (or as previously adjusted) for the prior year(s). See page 3 of the instructions. If you were required to file Form 8697 for an earlier year, enter the amount required to be reported on line 4, Form 8697, for the most recent filing year that affects the prior year(s)	210	300	390	
6 Increase (or decrease) in tax for the prior year(s) on which interest is due (or is to be refunded). Line 4 minus line 5 .	220	310	400	
7 Interest due on increase, if any, shown on line 6. See page 3 of the instructions for computation	230	320	410	430
8 Interest to be refunded on decrease, if any, shown on line 6. See page 3 of the instructions for computation . .	240	330	420	440
9 Net amount of **INTEREST TO BE REFUNDED TO YOU.** If line 8, column (d), exceeds line 7, column (d), enter the excess. File Form 8697 separately; DO NOT attach it to your tax return. See page 4 of the instructions				450
10 Net amount of **INTEREST YOU OWE.** If line 7, column (d), exceeds line 8, column (d), enter the excess. Attach Form 8697 to your tax return. See page 4 of the instructions for where to include this amount on your return . . .				460

For Privacy Act and Paperwork Reduction Act Notice, see page 6 of the instructions.

Cat. No. 64598V Form **8697** (Rev. 3-98)

Part II Simplified Marginal Impact Method

	Date of each prior year to which interest computation relates:			
	(a) 500 Year ended mo. ---- yr. ----	(b) 600 Year ended mo. ---- yr. ----	(c) 700 Year ended mo. ---- yr. ----	(d) Totals (Add columns (a), (b), and (c).)
1 Adjustment to regular taxable income to reflect the difference between: **(a)** the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on **actual** contract price and costs, and **(b)** the amount of such income reported for such contracts based on **estimated** contract price and costs. See page 5 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement	@515 "STM nn" or blank 510	@615 "STM nn" or blank 610	@715 "STM nn" or blank 710	
2 Increase (or decrease) in regular tax for prior year(s). Multiply line 1 in each column by the applicable regular tax rate. See page 5 of the instructions	520	620	720	
Note: *For prior years beginning before 1987, skip lines 3 and 4 and enter on line 5 the amount from line 2.*				
3 Adjustment to alternative minimum taxable income to reflect the difference between: **(a)** the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on **actual** contract price and costs, and **(b)** the amount of such income reported for such contracts based on **estimated** contract price and costs. See page 5 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement	@535 "STM nn" or blank 530	@635 "STM nn" or blank 630	@735 "STM nn" or blank 730	
4 Increase (or decrease) in alternative minimum tax (AMT) for prior year(s). Multiply line 3 in each column by the applicable AMT rate. See page 5 of the instructions	540	640	740	
5 Enter the amount from line 2 or line 4, whichever is greater. See page 5 of the instructions if either amount is negative	550	650	750	
Pass-through entities: *Skip line 6 and enter on line 7 the amount from line 5.*				
6 Overpayment ceiling. For each column in which line 5 is a negative number, enter your total tax liability for the prior year, as adjusted for past applications of the look-back method, and after net operating loss, capital loss, and credit carryovers and carrybacks to that year. For each column in which line 5 is a positive number, leave line 6 blank and enter on line 7 the amount from line 5	560	660	760	
7 Increase (or decrease) in tax for the prior year(s) on which interest is due (or is to be refunded). Enter the amount from line 5 or line 6, whichever is smaller. Treat both numbers as positive when making this comparison, but enter the amount as a negative number	570	670	770	
8 Interest due on increase, if any, shown on line 7. See page 5 of the instructions for computation	580	680	780	800
9 Interest to be refunded on decrease, if any, shown on line 7. See page 5 of the instructions for computation	590	690	790	810
10 Net amount of **INTEREST TO BE REFUNDED TO YOU.** If line 9, column (d), exceeds line 8, column (d), enter the excess. File Form 8697 separately; DO NOT attach it to your tax return. See page 5 of the instructions				820
11 Net amount of **INTEREST YOU OWE.** If line 8, column (d), exceeds line 9, column (d), enter the excess. Attach Form 8697 to your tax return. See page 5 of the instructions for where to include this amount on your return				830

Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return

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

Signature(s) Date

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's social security number
Firm's name (or yours if self-employed) and address			EIN ▶
			ZIP code ▶

Form **8801**

Department of the Treasury
Internal Revenue Service (00)

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

▶ See instructions on pages 3 and 4.
▶ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2002

Attachment Sequence No. **74**

Name(s) shown on return | Identifying number

Draft as of 10/24/2002

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 16 through 18 of your 2001 Form 6251. Estates and trusts, see instructions	1	020	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	030	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(040	)
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 $173,000 and you were married filing separately for 2001, see instructions	4	050	
5	Enter: $49,000 if married filing jointly or qualifying widow(er) for 2001; $35,750 if single or head of household for 2001; or $24,500 if married filing separately for 2001. Estates and trusts, enter $22,500	5	060	
6	Enter: $150,000 if married filing jointly or qualifying widow(er) for 2001; $112,500 if single or head of household for 2001; or $75,000 if married filing separately for 2001. Estates and trusts, enter $75,000	6	070	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	080	
8	Multiply line 7 by 25% (.25)	8	090	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9	100	
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	110	
11	• If for 2001 you reported capital gain distributions directly on Form 1040, line 13, **or** you had a gain on both lines 16 and 17 of Schedule D (Form 1040) (lines 15c and 16, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 48 here.	11	120	
	• **All others:** If line 10 is $175,000 or less ($87,500 or less if married filing separately for 2001), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2001) from the result.			
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	130	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	140	
14	Enter the amount from your 2001 Form 6251, line 27, or Form 1041, Schedule I, line 38	14	150	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	160	

Part II Minimum Tax Credit and Carryforward to 2003

16	Enter the amount from your 2001 Form 6251, line 28, or 2001 Form 1041, Schedule I, line 39	16	170	
17	Enter the amount from line 15 above	17	180	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	190	
19	**2001 minimum tax credit carryforward.** Enter the amount from your 2001 Form 8801, line 26	19	200	
20	Enter the total of your 2001 unallowed nonconventional source fuel credit and 2001 unallowed qualified electric vehicle credit (see instructions)	20	210	
21	Combine lines 18, 19, and 20. If zero or less, **stop here** and see instructions	21	220	
22	Enter your 2002 regular income tax liability minus allowable credits (see instructions)	22	230	
23	Enter the amount from your 2002 Form 6251, line 33, or 2002 Form 1041, Schedule I, line 54	23	240	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	250	
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2002 Form 1040, line 53; Form 1040NR, line 49; or Form 1041, Schedule G, line 2d	25	260	
26	**Minimum tax credit carryforward to 2003.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	270	

Part III Tax Computation Using Maximum Capital Gains Rates

Caution: *If you did not complete Schedule D (Form 1040) for 2001 because you reported capital gain distributions directly on Form 1040, line 13, or your 2001 taxable income was zero or less, see the instructions before completing this part.*

27	Enter the amount from line 10			27	300
28	Enter the amount from line 23 of your 2001 Schedule D (Form 1040) (line 21 of the 2001 Schedule D (Form 1041)) or line 9 of the Schedule D Tax Worksheet*	28	310		
29	Enter the amount from line 19 of your 2001 Schedule D (Form 1040), or line 15b, column (2), of the 2001 Schedule D (Form 1041)	29	320		
30	If you did not complete the Schedule D Tax Worksheet, enter the amount from line 28. Otherwise, add lines 28 and 29, and enter the **smaller** of that result or the amount from line 4 of the Schedule D Tax Worksheet	30	330		
31	Enter the **smaller** of line 27 or line 30			31	340
32	Subtract line 31 from line 27 ▶			32	350
33	If line 32 is $175,000 or less ($87,500 or less if married filing separately for 2001), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2001) from the result			33	360
34	Enter the amount from line 28 of your 2001 Schedule D (Form 1040) (line 26 of the 2001 Schedule D (Form 1041)) or line 16 of the Schedule D Tax Worksheet.* Enter -0- if you did not complete Part IV of your 2001 Schedule D (Form 1040) (Part V of the 2001 Schedule D (Form 1041))	34	370		
35	Enter the **smaller** of line 27 or line 28	35	380		
36	Enter the **smaller** of line 34 or line 35	36	390		
37	Enter the amount from your 2001 Schedule D (Form 1040), line 29 (or 2001 Schedule D (Form 1041), line 27) (if you did not complete that line, enter -0-)	37	400		
38	Enter the **smaller** of line 36 or 37	38	410		
39	Multiply line 38 by 8% (.08) ▶			39	420
40	Subtract line 38 from line 36	40	430		
41	Multiply line 40 by 10% (.10)			41	440
42	Subtract line 36 from line 35	42	450		
43	Multiply line 42 by 20% (.20)			43	460
	If line 29 is zero or blank, skip lines 44 and 45 and go to line 46.				
44	Subtract line 35 from line 31	44	470		
45	Multiply line 44 by 25% (.25)			45	480
46	Add lines 33, 39, 41, 43, and 45			46	490
47	If line 27 is $175,000 or less ($87,500 or less if married filing separately for 2001), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2001) from the result			47	500
48	Enter the smaller of line 46 or line 47 here and on line 11			48	510

* The 2001 Schedule D Tax Worksheet is on page D-9 of the 2001 Instructions for Schedule D (Form 1040) (page 34 of the 2001 Instructions for Form 1041).

Draft as of 10/24/2002

Form **8812**

Department of the Treasury
Internal Revenue Service

Additional Child Tax Credit

Complete and attach to Form 1040 or Form 1040A.

OMB No. 1545-1620

2002

Attachment Sequence No. **47**

Name(s) shown on return

Your social security number

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 40 of the Form 1040 instructions or page 39 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 3 of the publication		1	008
2	Enter the amount from Form 1040, line 50, or Form 1040A, line 33		2	012
3	Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit		3	016
4	Enter your total taxable earned income. See the instructions on back	4 021		
5	Is the amount on line 4 more than $10,350? 025 ☐ **No.** Leave line 5 blank and enter -0- on line 6. 035 ☐ **Yes.** Subtract $10,350 from the amount on line 4. Enter the result	5 038		
6	Multiply the amount on line 5 by 10% (.10) and enter the result		6	045

Next. Do you have three or more qualifying children?

054 ☐ **No.** If line 6 is zero, **stop;** you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13.

058 ☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

Part II Certain Filers Who Have Three or More Qualifying Children

7	Enter the total of the withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions on back	7 075		
8	**1040 filers:** Enter the total of the amounts from Form 1040, lines 29 and 57, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 61. **1040A filers:** Enter -0-.	8 085		
9	Add lines 7 and 8	9 095		
10	**1040 filers:** Enter the total of the amounts from Form 1040, lines 64 and 65. **1040A filers:** Enter the total of the amount from Form 1040A, line 41, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see the instructions on back).	10 105		
11	Subtract line 10 from line 9. If zero or less, enter -0-		11	110
12	Enter the **larger** of line 6 or line 11 here		12	115

Next, enter the **smaller** of line 3 or line 12 on line 13.

Part III Your Additional Child Tax Credit

13	**This is your additional child tax credit**	13	140

Enter this amount on Form 1040, line 66, or Form 1040A, line 42.

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 10644E

Form **8812** (2002)

Form **8814**

Department of the Treasury
Internal Revenue Service (99)

Parents' Election To Report Child's Interest and Dividends

▶ See instructions below and on back.
▶ Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-1128

2002

Attachment Sequence No. **40**

Name(s) shown on your return | Your social security number

Caution: *The Federal income tax on your child's income, including capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see* ***Tax Benefits You May Not Take*** *on the back.*

A Child's name (first, initial, and last) 010 015 | **B** Child's social security number 020

c If more than one Form 8814 is attached, check here . . . . . ▶ 030

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

1a	Enter your child's **taxable** interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions *040 +050 / *060 +070 / *080 +090	1a	100	
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a . . . 1b 110			
2	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions 120 "ND" 130	2	135	
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . 141 "ND" 146	3	151	
4	Add lines 1a, 2, and 3. If the total is $1,500 or less, skip lines 5 and 6 and go to line 7. If the total is $7,500 or more, **do not** file this form. Your child **must** file his or her own return to report the income	4	170	
5	Base amount	5	1,500	00
6	Subtract line 5 from line 4. If you checked the box on line C above or if you entered an amount on line 3, see the instructions. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. Go to line 7 below . . . 180 "CGD" 190 ▶	6	200	

Part II Tax on the First $1,500 of Child's Interest and Dividends

7	Amount not taxed	7	750	00
8	Subtract line 7 from line 4. If the result is zero or less, enter -0-	8	210	
9	**Tax.** Is the amount on line 8 less than $750?			
212 ☐	**No.** Enter $75 here and see the **Note** below.	9	220	
216 ☐	**Yes.** Multiply line 8 by 10% (.10). Enter the result here and see the **Note** below.			

Note: *If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 42, or Form 1040NR, line 40. Be sure to check box* ***a*** *on Form 1040, line 42, or Form 1040NR, line 40.*

General Instructions

Purpose of Form. Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets **all** of the following conditions.

- The child was under age 14 at the end of 2002. A child born on January 1, 1989, is considered to be age 14 at the end of 2002.
- The child's only income was from interest and dividends, including capital gain distributions and Alaska Permanent Fund dividends.
- The child's gross income for 2002 was less than $7,500.
- The child is required to file a 2002 return.
- There were no estimated tax payments for the child for 2002 (including any overpayment of tax from his or her 2001 return applied to 2002 estimated tax).
- There was no Federal income tax withheld from the child's income.

You must also qualify. See **Parents Who Qualify To Make the Election** below.

How To Make the Election. To make the election, complete and attach Form(s) 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for **each** child whose income you choose to report.

Parents Who Qualify To Make the Election. You qualify to make this election if you file Form 1040 or Form 1040NR and **any** of the following apply.

- You are filing a joint return for 2002 with the child's other
- You and the child's other parent were married to each other but file separate returns for 2002 **and** you had the **higher** taxable income.
- You were unmarried, treated as unmarried for Federal income tax purposes, or separated from the child's other parent by a divorce or separate maintenance decree. You must have had custody of your child for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you may make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had **higher** taxable income than your new spouse.

(continued)

Form **8815**

Department of the Treasury
Internal Revenue Service (99)

Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989

(For Filers With Qualified Higher Education Expenses)

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

OMB No. 1545-1173

2002

Attachment Sequence No. **57**

Name(s) shown on return

Your social security number

1 (a) Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	(b) Name and address of eligible educational institution
*010 "STM nn"	+020 *+030 "NONE" or "STM nn" +040
050	060 070 "NONE" 080
090	100 110 "NONE" 120

If you need more space, attach a statement.

2	Enter the total qualified higher education expenses you paid in 2002 for the person(s) listed in column (a) of line 1. See the instructions to find out which expenses qualify	2	170
3	Enter the total of any nontaxable educational benefits (such as nontaxable scholarship or fellowship grants) received for 2002 for the person(s) listed in column (a) of line 1 (see instructions)	3	180
4	Subtract line 3 from line 2. If zero or less, **stop.** You **cannot** take the exclusion	4	190
5	Enter the total proceeds (principal and interest) from all series EE and I U.S. savings bonds **issued after 1989** that you **cashed during 2002**	5	200
6	Enter the interest included on line 5 (see instructions)	6	210
7	If line 4 is equal to or more than line 5, enter "1.000." If line 4 is less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	7	× . 220
8	Multiply line 6 by line 7	8	230
9	Enter your modified adjusted gross income (see instructions) **Note:** *If line 9 is $72,600 or more if single or head of household, or $116,400 or more if married filing jointly or qualifying widow(er),* ***stop.*** *You* ***cannot*** *take the exclusion.*	9	240
10	Enter: $57,600 if single or head of household; $86,400 if married filing jointly or qualifying widow(er)	10	250 "55750" or "83650"
11	Subtract line 10 from line 9. If zero or less, skip line 12, enter -0- on line 13, and go to line 14	11	260
12	Divide line 11 by: $15,000 if single or head of household; $30,000 if married filing jointly or qualifying widow(er). Enter the result as a decimal (rounded to at least three places)	12	× . 270
13	Multiply line 8 by line 12	13	280
14	**Excludable savings bond interest.** Subtract line 13 from line 8. Enter the result here and on Schedule B (Form 1040), line 3, or Schedule 1 (Form 1040A), line 3, whichever applies ▶	14	290

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

If you cashed series EE or I U.S. savings bonds in 2002 that were issued after 1989, you may be able to exclude from your income part or all of the interest on those bonds. Use this form to figure the amount of any interest you may exclude.

Who May Take the Exclusion

You may take the exclusion if **all four** of the following apply.

1. You cashed qualified U.S. savings bonds in 2002 that were issued after 1989.

2. You paid qualified higher education expenses in 2002 for yourself, your spouse, or your dependents.

3. Your filing status is any status **except** married filing separately.

4. Your modified AGI (adjusted gross income) is less than: $72,600 if single or head of household; $116,400 if married filing jointly or qualifying widow(er). See the instructions for line 9 to figure your modified AGI.

U.S. Savings Bonds That Qualify for Exclusion

To qualify for the exclusion, the bonds must be series EE or I U.S. savings bonds issued after 1989 in your name, or, if you are married, they may be issued in your name and your spouse's name. Also, you must have been age 24 or older before the bonds were issued. A bond bought by a parent and issued in the name of his or her child under age 24 does not qualify for the exclusion by the parent or child.

Recordkeeping Requirements

Keep the following records to verify interest you exclude.

- Bills, receipts, canceled checks, or other documents showing you paid qualified higher education expenses in 2002.
- A written record of each post-1989 series EE or I bond that you cash. Your record must include the serial number, issue date, face value, and total redemption proceeds (principal and interest) of each bond. You may use **Form 8818,** Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.

Form **8820**

Department of the Treasury
Internal Revenue Service

Orphan Drug Credit

▶ **Attach to your tax return.**

OMB No. 1545-1505

2002

Attachment Sequence No. **103**

Name(s) shown on return

Identifying number

Draft as of 9/09/2002

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year	1	020
2	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2	030
3	Pass-through orphan drug credits from an S corporation, partnership, estate, or trust	3	040
4	**Current year credit.** Add lines 2 and 3	4	050

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			5	060
6	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			6	070
7	Add lines 5 and 6			7	080
8a	Foreign tax credit	8a	090		
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	100		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	110		
d	Education credits (Form 8863, line 18)	8d	120		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	125		
f	Child tax credit (Form 1040, line 50)	8f	130		
g	Mortgage interest credit (Form 8396, line 11)	8g	140		
h	Adoption credit (Form 8839, line 18)	8h	150		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	160		
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	170		
k	Credit for fuel from a nonconventional source	8k	180		
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	190		
m	Add lines 8a through 8l			8m	200
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14			9	210
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	230		
11	Enter 25% (.25) of the excess, if any, of line 10 over $25,000 (see instructions)	11	240		
12	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 13 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	12	245		
13	Enter the larger of line 11 or line 12			13	250
14	Subtract line 13 from line 9. If zero or less, enter -0-			14	260
15	**Credit allowed for the current year.** Enter the **smaller** of line 4 or line 14 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions			15	270

General Instructions

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

Purpose of Form

Use Form 8820 to claim the orphan drug credit. The credit is 50% of qualified clinical testing expenses paid or incurred during the tax year. See section 45C and Regulations section 1.28-1 for details.

Who Must File

An individual, estate, trust, organization, or corporation that elects to claim an orphan drug credit, or any S corporation, partnership, estate, or trust that allocates the credit to its shareholders, partners, or beneficiaries must complete this form and attach it to its income tax return.

Definitions

Qualified clinical testing expenses. Generally, qualified clinical testing expenses are amounts paid or incurred by the taxpayer that would be described as qualified research expenses under section 41, with two modifications:

- In sections 41(b)(2) and (3), "clinical testing" is substituted for "qualified research" **and**
- 100% (instead of 65% or 75%) of contract research expenses are treated as clinical testing expenses.

Qualified clinical testing expenses do not include expenses to the extent they are

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

▶ **Attach to your tax return.**

OMB No. 1545-1190

2002

Attachment Sequence No. **109**

Name(s) shown on tax return | **Identifying number**

Draft as of 8/29/2002

Part I Information on the Like-Kind Exchange

Note: *If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.*

1 Description of like-kind property given up ▶ *020 "STM nn"

2 Description of like-kind property received ▶ *030 "STM nn"

3	Date like-kind property given up was originally acquired (month, day, year)	3	/ 040 /
4	Date you actually transferred your property to other party (month, day, year)	4	/ 050 /
5	Date like-kind property you received was identified (month, day, year) (see instructions)	5	/ 060 /
6	Date you actually received the like-kind property from other party (month, day, year)	6	/ 070 /

7 Was the exchange made with a related party (see instructions)? If "Yes," complete Part II. If "No," go to Part III.

a 080 ☐ Yes, in this tax year b 090 ☐ Yes, in a prior tax year c 100 ☐ No

Part II Related Party Exchange Information

8 Name of related party: 110 | Related party's identifying number: 120

Address (no., street, and apt., room, or suite no.): 130

City or town, state, and ZIP code: 140 150 160 | Relationship to you: 170

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of the like-kind property received from you in the exchange? 180 ☐ Yes 185 ☐ No

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of the like-kind property you received? 190 ☐ Yes 195 ☐ No

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is ***not*** *the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24* ***unless*** *one of the exceptions on line 11 applies. See* ***Related party exchanges*** *in the instructions.*

11 If one of the exceptions below applies to the disposition, check the applicable box:

200 a ☐ The disposition was after the death of either of the related parties.

210 b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

220 c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions). @225 "STM nn"

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: *If you transferred* ***and*** *received* ***(a)*** *more than one group of like-kind properties or* ***(b)*** *cash or other (not like-kind) property, see* ***Reporting of multi-asset exchanges*** *in the instructions.*

Note: *Complete lines 12 through 14* ***only*** *if you gave up property that was not like-kind. Otherwise, go to line 15.*

12	Fair market value (FMV) of other property given up	12	230		
13	Adjusted basis of other property given up	13	240		
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	250
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	260
16	FMV of like-kind property you received			16	270
17	Add lines 15 and 16			17	280
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses **not** used on line 15 (see instructions)			18	290
19	**Realized gain or (loss).** Subtract line 18 from line 17 @305 "STM nn"			19	300
20	Enter the smaller of line 15 or line 19, but not less than zero			20	310
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)			21	320
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)			22	330
23	**Recognized gain.** Add lines 21 and 22 @345 "STM nn"			23	340
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	350
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	360

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 12311A Form **8824** (2002)

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

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: *This part is to be used **only** by officers or employees of the executive branch of the Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property exceeds the basis of the divested property.*

Draft as of 8/29/2002

26	Enter the number from the upper right corner of your certificate of divestiture. (**Do not** attach a copy of your certificate. Keep the certificate with your records.) ▶				375
27	Description of divested property ▶ *390"STM nn" 380				
28	Description of replacement property ▶ 400 "STM nn"				
29	Date divested property was sold (month, day, year)			29	410 /
30	Sales price of divested property (see instructions)	30	420		
31	Basis of divested property	31	430		
32	**Realized gain.** Subtract line 31 from line 30			32	440
33	Cost of replacement property purchased within 60 days after date of sale	33	450		
34	Subtract line 33 from line 30. If zero or less, enter -0-			34	460
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)			35	470
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	480
37	**Deferred gain.** Subtract the sum of lines 35 and 36 from line 32			37	490
38	**Basis of replacement property.** Subtract line 37 from line 33			38	500

General Instructions

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

Purpose of Form

Use Parts I, II, and III of Form 8824 to report each exchange of business or investment property for property of a like kind. Certain members of the executive branch of the Federal Government use Part IV to elect to defer gain on conflict-of-interest sales.

Multiple exchanges. If you made more than one like-kind exchange, you may file only a summary Form 8824 and attach your own statement showing all the information requested on Form 8824 for each exchange. Include your name and identifying number at the top of each page of the statement. On the summary Form 8824, enter **only** your name and identifying number, "Summary" on line 1, the total recognized gain from all exchanges on line 23, and the total basis of all like-kind property received on line 25.

When To File

If during the current tax year you transferred property to another party in a like-kind exchange, you must file Form 8824 with your tax return for that year. Also file Form 8824 for the 2 years following the year of a related party exchange (see **Related party exchanges** on page 3).

Like-Kind Exchanges

Generally, if you exchange business or investment property solely for business or investment property of a like kind, no gain or loss is recognized under section 1031. If, as part of the exchange, you also receive other (not like-kind) property or money, gain is recognized to the extent of the other property and money received, but a loss is not recognized.

Section 1031 does not apply to exchanges of inventory, stocks, bonds, notes, other securities or evidence of indebtedness, or certain other assets. See section 1031(a)(2).

Like-kind property. Properties are of like kind if they are of the same nature or character, even if they differ in grade or quality. Personal properties of a like class are like-kind properties. However, livestock of different sexes are not like-kind properties. Also, personal property used predominantly in the United States and personal property used predominantly outside the United States are **not** like-kind properties. See **Pub. 544,** Sales and Other Dispositions of Assets, for more details.

Real properties generally are of like kind, regardless of whether they are improved or unimproved. However, real property in the United States and real property outside the United States are **not** like-kind properties.

Deferred exchanges. A deferred exchange occurs when the property **received** in the exchange is not received at the same time as the transfer of the property **given up.** For a deferred exchange to qualify as like-kind, you must:

Form **8826**

Department of the Treasury
Internal Revenue Service

Disabled Access Credit

▶ **Attach to your tax return.**

OMB No. 1545-1205

2002

Attachment Sequence No. **86**

Name(s) shown on return

Identifying number

Draft as of 8/12/2002

Part I Current Year Credit

1	Total eligible access expenditures (see instructions) @025 "STM nn"	1	020
2	Minimum amount	2	$ 250 00
3	Subtract line 2 from line 1. If zero or less, enter -0-	3	030
4	Maximum amount	4	$10,000 00
5	Enter the **smaller** of line 3 or line 4	5	040
6	Multiply line 5 by 50% (.50)	6	050
7	Disabled access credits from pass-through entities:	7	060
8	**Current year disabled access credit.** Add lines 6 and 7, but do not enter more than $5,000.	8	070

If you are a—	Then enter the total of the current year disabled access credits from—
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

9	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			9	080
10	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			10	090
11	Add lines 9 and 10			11	100
12a	Foreign tax credit	12a	110		
b	Credit for child and dependent care expenses (Form 2441, line 11)	12b	120		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	12c	130		
d	Education credits (Form 8863, line 18)	12d	140		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	12e	145		
f	Child tax credit (Form 1040, line 50)	12f	150		
g	Mortgage interest credit (Form 8396, line 11)	12g	160		
h	Adoption credit (Form 8839, line 18)	12h	170		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	12i	180		
j	Possessions tax credit (Form 5735, line 17 or 27)	12j	190		
k	Credit for fuel from a nonconventional source	12k	200		
l	Qualified electric vehicle credit (Form 8834, line 20)	12l	210		
m	Add lines 12a through 12l			12m	220
13	Net income tax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18			13	230
14	Net regular tax. Subtract line 12m from line 9. If zero or less, enter -0-	14	250		
15	Enter 25% (.25) of the excess, if any, of line 14 over $25,000 (see instructions)	15	260		
16	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 13 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	16	265		
17	Enter the greater of line 15 or line 16			17	270
18	Subtract line 17 from line 13. If zero or less, enter -0-			18	280
19	**Credit allowed for the current year.** Enter the **smaller** of line 8 or line 18 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 18 is smaller than line 8, see instructions.			19	290

Form **8828**
(Rev. November 1998)
Department of the Treasury
Internal Revenue Service

Recapture of Federal Mortgage Subsidy

▶ **Attach to Form 1040.** ▶ **See separate instructions.**

OMB No. 1545-1288

Attachment Sequence No. **64**

Name(s)

Social security number (as shown on page 1 of your tax return)

Part I Description of Home Subject to Federally Subsidized Debt

1 Address of property (number and street, city or town, state, and ZIP code)

010 "NONE"

020

2 Check the box that describes the type of Federal subsidy you had on the loan for your home.

030a ☐ Mortgage loan from the proceeds of a tax-exempt bond

040b ☐ Mortgage credit certificate

Note: *If neither box applies, you are not subject to recapture tax on the sale or other disposition of your home.* ***DO NOT*** *complete this form.*

3 Name of the bond or certificate issuer 050 (State) 060 (Political subdivision (city, county, etc.)) 070 (Agency, if any)

4 Name and address of original lending institution 080 090

5 Date of closing of the original loan . . . . . 100 (Month Day Year)

Note: *If the date of closing of the loan was before January 1, 1991, recapture tax does not apply.* ***DO NOT*** *complete this form. If you (1) checked the box on line 2b (mortgage credit certificate), (2) refinanced your home, and (3) received a reissued mortgage credit certificate, see* ***Refinancing your home*** *on page 1 of the instructions.*

6 Date of sale or other disposition of your interest in the home . . . . . 110 (Month Day Year)

7 Number of years and full months between original closing date (line 5) and date of sale or disposition (line 6): 120 (Years) 130 (Full months)

8 Date of full repayment of the original loan including a refinancing other than one for which a replacement mortgage credit certificate was issued (see instructions) . . . . . 135 (Month Day Year)

Part II Computation of Recapture Tax

9	Sales price of your interest in the home sold or disposed of (see instructions)	9	140
10	Expenses of sale. Include sales commissions, advertising, legal fees, etc.	10	150
11	Amount realized. Subtract line 10 from line 9	11	160
12	Adjusted basis of your interest in the home sold or disposed of (see instructions)	12	170
13	Gain or (loss) from sale or disposition. Subtract line 12 from line 11. If a loss, **stop** here and attach this form to your Form 1040. You **do not** owe recapture tax	13	180
14	Multiply line 13 by 50% (.50)	14	190
15	Modified adjusted gross income (see instructions)	15	200
16	Adjusted qualifying income (see instructions)	16	210
17	Subtract line 16 from line 15. If zero or less, **stop** here and attach this form to your Form 1040. You **do not** owe recapture tax	17	220
18	Income percentage. If the amount on line 17 is $5,000 or more, enter "100." Otherwise, divide the amount on line 17 by $5,000 and enter the result as a percentage. Round to the nearest whole percentage	18	230 %
19	Federally subsidized amount (see instructions)	19	240
20	Holding period percentage (see instructions)	20	250 %
21	Multiply line 19 by the percentage on line 20	21	260
22	Recapture amount. Multiply line 21 by the percentage on line 18	22	270
23	Tax. Enter the **smaller** of line 14 or line 22. Also, include this amount on the line for total tax on Form 1040. For details, see the Instructions for Form 1040	23	280

For Paperwork Reduction Act Notice, see page 2 of separate instructions.

Cat. No. 13049F Form **8828** (Rev. 11-98)

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

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. 1545-1266

2002

Attachment Sequence No. **66**

Name(s) of proprietor(s) 010

Your social security number 020

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for day care, or for storage of inventory or product samples (see instructions)	1	030
2	Total area of home	2	040
3	Divide line 1 by line 2. Enter the result as a percentage	3	050 %

- **For day-care facilities not used exclusively for business, also complete lines 4-6.**
- **All others, skip lines 4-6 and enter the amount from line 3 on line 7.**

4	Multiply days used for day care during year by hours used per day	4	060 hr.
5	Total hours available for use during the year (365 days × 24 hours) (see instructions)	5	065 8,760 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	. 070
7	Business percentage. For day-care facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶	7	@085 "STM nn"" 080 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, **plus** any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions				8	090
	See instructions for columns (a) and (b) before completing lines 9-20.		**(a)** Direct expenses	**(b)** Indirect expenses		
9	Casualty losses (see instructions)	9	100	110		
10	Deductible mortgage interest (see instructions)	10	120	130		
11	Real estate taxes (see instructions)	11	140	150		
12	Add lines 9, 10, and 11	12	160	170		
13	Multiply line 12, column (b) by line 7			13 180		
14	Add line 12, column (a) and line 13				14	190
15	Subtract line 14 from line 8. If zero or less, enter -0-				15	200
16	Excess mortgage interest (see instructions)	16	210	220		
17	Insurance	17	230	240		
18	Repairs and maintenance	18	250	260		
19	Utilities	19	270	280		
20	Other expenses (see instructions)	20	290	300		
21	Add lines 16 through 20	21	310	320		
22	Multiply line 21, column (b) by line 7			22 330		
23	Carryover of operating expenses from 2001 Form 8829, line 41			23 340		
24	Add line 21 in column (a), line 22, and line 23				24	350
25	Allowable operating expenses. Enter the **smaller** of line 15 or line 24				25	360
26	Limit on excess casualty losses and depreciation. Subtract line 25 from line 15				26	370
27	Excess casualty losses (see instructions)			27 380		
28	Depreciation of your home from Part III below			28 390		
29	Carryover of excess casualty losses and depreciation from 2001 Form 8829, line 42			29 400		
30	Add lines 27 through 29				30	410
31	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 26 or line 30				31	420
32	Add lines 14, 25, and 31				32	430
33	Casualty loss portion, if any, from lines 14 and 31. Carry amount to **Form 4684,** Section B				33	440
34	Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶				34	450

Part III Depreciation of Your Home

35	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions) @465 "STM nn"	35	460
36	Value of land included on line 35	36	470
37	Basis of building. Subtract line 36 from line 35	37	480
38	Business basis of building. Multiply line 37 by line 7	38	490
39	Depreciation percentage (see instructions)	39	500 %
40	Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above @515 "STM nn"	40	510

Part IV Carryover of Unallowed Expenses to 2003

41	Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-	41	520
42	Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-	42	530

Form **8830**

Department of the Treasury
Internal Revenue Service

Enhanced Oil Recovery Credit

▶ **Attach to your tax return.**

OMB No. 1545-1282

2002

Attachment Sequence No. **78**

Name(s) shown on return

Identifying number

Draft as of 8/12/2002

Part I Current Year Credit

1	Qualified enhanced oil recovery costs (see instructions)	1	020
2	Multiply line 1 by 15% (.15)	2	030
3	Enhanced oil recovery credits from pass-through entities:	3	040
4	**Current year credit.** Add lines 2 and 3	4	050

If you are a—	Then enter the total of the current year credits from—
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			5	060
6	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			6	070
7	Add lines 5 and 6			7	080
8a	Foreign tax credit	8a	090		
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	100		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	110		
d	Education credits (Form 8863, line 18)	8d	120		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	125		
f	Child tax credit (Form 1040, line 50)	8f	130		
g	Mortgage interest credit (Form 8396, line 11)	8g	140		
h	Adoption credit (Form 8839, line 18)	8h	150		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	160		
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	170		
k	Credit for fuel from a nonconventional source	8k	180		
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	190		
m	Add lines 8a through 8l			8m	200
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14			9	210
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	230		
11	Enter 25% (.25) of the excess, if any, of line 10 over $25,000 (see instructions)	11	240		
12	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 13 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	12	245		
13	Enter the greater of line 11 or line 12			13	250
14	Subtract line 13 from line 9. If zero or less, enter -0-			14	260
15	**Credit allowed for the current year.** Enter the **smaller** of line 4 or line 14 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions			15	270

General Instructions

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

Purpose of Form

Use Form 8830 to claim the enhanced oil recovery credit.

An owner of an operating mineral interest may claim or elect not to claim this credit any time within 3 years from the due date (excluding extensions) of its return on either its original or an amended return. This credit is part of the general business credit.

Amount of Credit

The credit generally is 15% of qualified costs for the year, but is reduced when the reference price per barrel exceeds the base value of $28 (as adjusted by inflation). For 2002, there is no reduction of the credit.

Form **8834**

Department of the Treasury
Internal Revenue Service

Qualified Electric Vehicle Credit

▶ **Attach to your tax return.**
▶ **See instructions on back.**

OMB No. 1545-1374

2002

Attachment Sequence No. **111**

Name(s) shown on return | **Identifying number**

Draft as of 7/18/2002

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the total on line 8.

			(a)	(b)	(c)
1	Enter date vehicle placed in service (MM/DD/YYYY)	1	015	065	115
2	Cost of vehicle	2	020	070	120
3	Section 179 expense deduction (see instructions)	3	030	080	130
4	Subtract line 3 from line 2	4	040	090	140
5	Multiply line 4 by 10% (.10)	5	050	100	150
6	Maximum credit per vehicle	6	4,000	4,000	4,000
7	Enter the **smaller** of line 5 or line 6	7	060	110	160

8	Add columns (a) through (c) on line 7	8	170
9	Qualified electric vehicle credits from pass-through entities:		

If you are a—	Then enter the total current year credits from—
Shareholder	Schedule K-1 (Form 1120S), lines 12d through 13
Partner	Schedule K-1 (Form 1065), lines 12c through 13

		9	175
10	Add lines 8 and 9	10	190
11	Passive activity credits included on line 10 (see instructions)	11	200
12	Subtract line 11 from line 10	12	210
13	Passive activity credits allowed for 2002 (see instructions)	13	220
14	**Tentative qualified electric vehicle credit.** Add lines 12 and 13 ▶	14	230

Part II Allowable Credit

15	Regular tax before credits. • Individuals. Enter the amount from Form 1040, line 42. • Corporations. Enter the amount from Form 1120, Schedule J, line 3. • Other filers. Enter the regular tax before credits from your return.			15	240
16	Credits that reduce regular tax before the qualified electric vehicle credit:				
a	Foreign tax credit	16a	250		
b	Credit for child and dependent care expenses (Form 2441, line 11)	16b	260		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	16c	270		
d	Education credits (Form 8863, line 18)	16d	280		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	16e	285		
f	Child tax credit (Form 1040, line 50)	16f	290		
g	Mortgage interest credit (Form 8396, line 11)	16g	300		
h	Adoption credit (Form 8839, line 18)	16h	310		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	16i	320		
j	Possessions tax credit (Form 5735, line 17 or 27)	16j	330		
k	Credit for fuel from a nonconventional source	16k	340		
l	Add lines 16a through 16k			16l	350
17	Net regular tax. Subtract line 16l from line 15. If zero or less, **do not** file this form; you cannot claim this credit			17	360
18	Tentative minimum tax (see instructions). • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 13. • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54.			18	370
19	Subtract line 18 from line 17. If zero or less, **do not** file this form; you cannot claim this credit			19	380
20	**Allowable qualified electric vehicle credit.** Enter the **smaller** of line 14 or line 19 (if line 19 is smaller, see instructions). Also enter on Form 1040, line 53; Form 1120, Schedule J, line 6c; Form 1041, Schedule G, line 2b; or the appropriate line of other income tax returns ▶			20	390

For Paperwork Reduction Act Notice, see back of form. Cat. No. 14953G Form **8834** (2002)

390

Form **8835**

Department of the Treasury
Internal Revenue Service

Renewable Electricity Production Credit

▶ **Attach to your tax return.**

OMB No. 1545-1362

2002

Attachment Sequence No. **95**

Name(s) shown on return | **Identifying number**

Draft as of 8/12/2002

Part I Current Year Credit 015 "FY"

Electricity produced by closed-loop biomass facility placed in service after 1992 or poultry waste facility placed in service after 1999: @035 "STM nn"

1	Kilowatt-hours produced and sold (see instructions)	020	× 0.018	1	030	
2	Phaseout adjustment (see instructions) @055 "STM nn"	$ 040	× 045	2	050	
3	Credit for electricity produced by closed-loop biomass or poultry waste facility. Subtract line 2 from line 1.			3	060	

Electricity produced by wind facility placed in service after 1993: @085 "STM nn"

4	Kilowatt-hours produced and sold (see instructions)	070	× 0.018	4	080	
5	Phaseout adjustment (see instructions) @115 "STM nn"	$ 090	× 100	5	110	
6	Credit for electricity produced by wind facility. Subtract line 5 from line 4			6	120	
7	Total credit before reduction. Add lines 3 and 6			7	130	

Reduction for government grants, subsidized financing, and other credits:

8	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any other credits allowed for the project for this and all prior tax years	8	140	
9	Total of additions to the capital account for the project for this and all prior tax years	9	150	
10	Divide line 8 by line 9. Show as a decimal carried to at least 4 places	10	160	
11	Multiply line 7 by line 10	11	170	
12	Subtract line 11 from line 7	12	180	
13	Renewable electricity production credits from pass-through entities:	13	190	

If you are a—	Then enter the credit(s) from—
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13
c Beneficiary	Schedule K-1 (Form 1041), line 14

14	**Current year credit.** Add lines 12 and 13	195	14	200

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

15	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			15	210
16	Alternative minimum tax (see instructions)			16	220
17	Add lines 15 and 16			17	230
18a	Foreign tax credit	18a	240		
b	Credit for child and dependent care expenses (Form 2441, line 11)	18b	250		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	18c	260		
d	Education credits (Form 8863, line 18)	18d	270		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	18e	275		
f	Child tax credit (Form 1040, line 50)	18f	280		
g	Mortgage interest credit (Form 8396, line 11)	18g	290		
h	Adoption credit (Form 8839, line 18)	18h	300		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	18i	310		
j	Possessions tax credit (Form 5735, line 17 or 27)	18j	320		
k	Credit for fuel from a nonconventional source	18k	330		
l	Qualified electric vehicle credit (Form 8834, line 20)	18l	340		
m	Add lines 18a through 18l			18m	350
19	Net income tax. Subtract line 18m from line 17. If zero, skip lines 20 through 23 and enter -0- on line 24			19	360
20	Net regular tax. Subtract line 18m from line 15. If zero or less, enter -0-	20	380		
21	Enter 25% (.25) of the excess, if any, of line 20 over $25,000 (see instructions)	21	390		
22	Tentative minimum tax (see instructions)	22	395		
23	Enter the greater of line 21 or line 22			23	400
24	Subtract line 23 from line 19. If zero or less, enter -0-			24	410
25	**Credit allowed for the current year.** Enter the **smaller** of line 14 or line 24 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 24 is sma 4, see instructions			25	420

Form 8839

Form 8839, *Qualified Adoption Expenses,* was not available at the time of printing. The revised Form 8839 will be posted on the IRS website at http://www.irs.gov.

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone and Renewal Community Employment Credit

▶ **Attach to your tax return.**

OMB No. 1545-1444

2002

Attachment Sequence No. **99**

Name(s) shown on return

Identifying number

Draft as of 8/09/2002

Part I Current Year Credit

1	Enter the total qualified wages paid or incurred during **calendar year 2002** only (see instructions)			
a	Qualified empowerment zone wages . . . . . $ 015 X 20% (.20)	1a	020	
b	Qualified renewal community wages . . . . . $ 025 X 15% (.15)	1b	027	
2	Add lines 1a and 1b. You **must** subtract this amount from your deduction for salaries and wages	2	030	
3	Form 8844 credits from pass-through entities:	3	040	
4	Add lines 2 and 3	4	050	
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)	5	060	
6	Subtract line 5 from line 4	6	070	
7	Passive activity credit allowed for 2002 (see instructions)	7	080	
8	Carryforward of empowerment zone employment credit to 2002	8	090	
9	Carryback of empowerment zone and renewal community employment credit from 2003 (see instructions)	9	100	
10	**Current year credit.** Add lines 6 through 9. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.) 110	10	120	

If you are a—	Then enter the total of the current year credits from—
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13
c Beneficiary	Schedule K-1 (Form 1041), line 14
d Patron	Written statement from cooperative

Part II Allowable Credit

11	Regular tax before credits:			
•	Individuals. Enter the amount from Form 1040, line 42			
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return	11	130	
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return.			
12	Alternative minimum tax (see instructions)	12	140	
13	Add lines 11 and 12	13	150	
14a	Foreign tax credit	14a	160	
b	Credit for child and dependent care expenses (Form 2441, line 11)	14b	170	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	14c	180	
d	Education credits (Form 8863, line 18)	14d	190	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	14e	195	
f	Child tax credit (Form 1040, line 50)	14f	200	
g	Mortgage interest credit (Form 8396, line 11)	14g	210	
h	Adoption credit (Form 8839, line 18)	14h	220	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	14i	230	
j	Possessions tax credit (Form 5735, line 17 or 27)	14j	240	
k	Credit for fuel from a nonconventional source	14k	250	
l	Qualified electric vehicle credit (Form 8834, line 20)	14l	260	
m	Add lines 14a through 14l	14m	270	
15	Net income tax. Subtract line 14m from line 13. If zero, skip lines 16 through 22 and enter -0- on line 23	15	280	
16	Net regular tax. Subtract line 14m from line 11. If zero or less, enter -0-	16	310	
17	Tentative minimum tax (see instructions)	17	315	
18	Enter 25% (.25) of the excess, if any, of line 16 over $25,000 (see instructions)	18	320	
19	Multiply line 17 by 75% (.75)	19	325	
20	Enter the greater of line 18 or line 19	20	330	
21	Subtract line 20 from line 15. If zero or less, enter -0-	21	340	
22	General business credit (other than the New York Liberty Zone business employee credit) (see instructions)	22	350	
23	Subtract line 22 from line 21.	23	360	
24	**Empowerment zone and renewal community employment credit allowed for the current year.** Enter the **smaller** of line 10 or line 23 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your ret[illegible] smaller than line 10, see instructions	24	370	

Form **8845**

Department of the Treasury
Internal Revenue Service

Indian Employment Credit

▶ **Attach to your tax return.**

OMB No. 1545-1417

2002

Attachment Sequence No. **113**

Name(s) as shown on return | **Identifying number**

Draft as of 8/12/2002

Part I Current Year Credit

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	020
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	030
3	Incremental increase. Subtract line 2 from line 1	3	040
4	Multiply line 3 by 20% (.20) (see instructions)	4	050
5	Indian employment credits from pass-through entities	5	060
6	**Current year credit.** Add lines 4 and 5. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.) 065	6	070

If you are a—	Then enter the total of the current year credit(s) from—
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13
c Beneficiary	Schedule K-1 (Form 1041), line 14
d Patron	Written statement from cooperative

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

7	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			7	080
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			8	090
9	Add lines 7 and 8			9	100
10a	Foreign tax credit	10a	110		
b	Credit for child and dependent care expenses (Form 2441, line 11)	10b	120		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	10c	130		
d	Education credits (Form 8863, line 18)	10d	140		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	10e	145		
f	Child tax credit (Form 1040, line 50)	10f	150		
g	Mortgage interest credit (Form 8396, line 11)	10g	160		
h	Adoption credit (Form 8839, line 18)	10h	170		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	10i	180		
j	Possessions tax credit (Form 5735, line 17 or 27)	10j	190		
k	Credit for fuel from a nonconventional source	10k	200		
l	Qualified electric vehicle credit (Form 8834, line 20)	10l	210		
m	Add lines 10a through 10l			10m	220
11	Net income tax. Subtract line 10m from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	230
12	Net regular tax. Subtract line 10m from line 7. If zero or less, enter -0-	12	250		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	260		
14	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 13 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	14	265		
15	Enter the greater of line 13 or line 14			15	270
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	280
17	**Credit allowed for the current year.** Enter the **smaller** of line 6 or line 16 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 16 is smaller than line 6, see instructions			17	290

Form **8846**

Department of the Treasury
Internal Revenue Service

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

▶ **Attach to your tax return.**

OMB No. 1545-1414

2002

Attachment Sequence No. **98**

Name(s) shown on return

Identifying number

Note: *Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.*

Draft as of 8/12/2002

Part I Current Year Credit

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	020
2	Tips not subject to the credit provisions (see instructions)	2	030
3	Creditable tips. Subtract line 2 from line 1	3	040
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded $84,900, see instructions and check here @065 "STM nn" 050 ▶ ☐	4	060
5	Form 8846 credits from pass-through entities:	5	070
6	**Current year credit.** Add lines 4 and 5	6	080

If you are a—	Then enter the Form 8846 credits from—
a Shareholder	Schedule K-1 (Form 1120S) lines 12d, 12e, or 13
b Partner	Schedule K-1 (Form 1065) lines 12c, 12d, or 13

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

7	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			7	090
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			8	100
9	Add lines 7 and 8			9	110
10a	Foreign tax credit	10a	120		
b	Credit for child and dependent care expenses (Form 2441, line 11)	10b	130		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	10c	140		
d	Education credits (Form 8863, line 18)	10d	150		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	10e	155		
f	Child tax credit (Form 1040, line 50)	10f	160		
g	Mortgage interest credit (Form 8396, line 11)	10g	170		
h	Adoption credit (Form 8839, line 18)	10h	180		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	10i	190		
j	Possessions tax credit (Form 5735, line 17 or 27)	10j			
k	Credit for fuel from a nonconventional source	10k	210		
l	Qualified electric vehicle credit (Form 8834, line 20)	10l	220		
m	Add lines 10a through 10l			10m	230
11	Net income tax. Subtract line 10m from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11	240
12	Net regular tax. Subtract line 10m from line 7. If zero or less, enter -0-	12	260		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	270		
14	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 13 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	14	275		
15	Enter the greater of line 13 or line 14			15	280
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	290
17	**Credit allowed for the current year.** Enter the **smaller** of line 6 or line 16 (if line 16 is smaller, see instructions). Also include this amount on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return			17	300

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 16148Z

Form **8846** (2002)

Form **8847**

Department of the Treasury
Internal Revenue Service

Credit for Contributions to Selected Community Development Corporations

▶ **Attach to your tax return.**

OMB No. 1545-1416

2002

Attachment Sequence No. **100**

Name(s) shown on return

Identifying number

Draft as of 8/12/2002

Part I Current Year Credit

1	Total qualified community development corporation (CDC) contributions from Part I of Schedules A (Form 8847)	1	020
2	Multiply line 1 by 5% (.05)	2	030
3	CDC credits from pass-through entities:	3	040
4	**Current year credit.** Add lines 2 and 3	4	050

If you are a—	Then enter the total of the current year CDC credit(s) from—
a Shareholder	Schedule K-1 (Form 1120S), line 13
b Partner	Schedule K-1 (Form 1065), line 13

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits:				
•	Individuals. Enter the amount from Form 1040, line 42				
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			5	060
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return				
6	Alternative minimum tax:				
•	Individuals. Enter the amount from Form 6251, line 35				
•	Corporations. Enter the amount from Form 4626, line 15			6	070
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56				
7	Add lines 5 and 6			7	080
8a	Foreign tax credit	8a	090		
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	100		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	110		
d	Education credits (Form 8863, line 18)	8d	120		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	125		
f	Child tax credit (Form 1040, line 50)	8f	130		
g	Mortgage interest credit (Form 8396, line 11)	8g	140		
h	Adoption credit (Form 8839, line 18)	8h	150		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	160		
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	170		
k	Credit for fuel from a nonconventional source	8k	180		
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	190		
m	Add lines 8a through 8l			8m	200
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14			9	210
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	230		
11	Enter 25% (.25) of the excess, if any, of line 10 over $25,000 (see instructions)	11	240		
12	Tentative minimum tax (see instructions):				
•	Individuals. Enter the amount from Form 6251, line 33				
•	Corporations. Enter the amount from Form 4626, line 13				
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	12	245		
13	Enter the greater of line 11 or line 12			13	250
14	Subtract line 13 from line 9. If zero or less, enter -0-			14	260
15	**Credit allowed for the current year.** Enter the **smaller** of line 4 or line 14 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions			15	270

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 16149K

Form **8847** (2002)

Form **8853**

Department of the Treasury
Internal Revenue Service

Archer MSAs and Long-Term Care Insurance Contracts

▶ **Attach to Form 1040.** ▶ **See separate instructions.**

OMB No. 1545-1561

2002

Attachment Sequence No. **39**

Name(s) shown on Form 1040

Social security number of MSA account holder. If both spouses have MSAs, see page 1 of the instructions ▶ 003

Section A. Archer MSAs. If you have only a Medicare+Choice MSA, skip Section A and complete Section B.

Part I **General Information.** See page 2 of the instructions.

			Yes	No
1a	Did you or your employer make contributions to your Archer MSA for 2002?	1a	010	020
b	If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?	1b	030	040
c	If line 1a is "Yes," indicate coverage under high deductible health plan: 050 Self-Only **or** 060 Family			
2a	If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2002?	2a	070	080
b	If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)?	2b	090	100
c	If line 2a is "Yes," indicate coverage under high deductible health plan: 110 Self-Only **or** 120 Family			

Part II **Archer MSA Contributions and Deductions.** See page 2 of the instructions before completing this part. If you are married filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part II for each spouse (see page 2 of the instructions). 130

3a	Were any employer contributions made to your Archer MSA(s) for 2002? 140 Yes 150 No			
b	Enter all employer contributions to your Archer MSA(s) for 2002 3b 160			
4	Enter Archer MSA contributions that you made for 2002, including those made from January 1, 2003, through April 15, 2003, that were for 2002. Do not include rollovers (see page 4 of the instructions)	4	170	
5	Enter your limitation from the worksheet on page 3 of the instructions	5	180	
6	Enter your 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.)	6	190	
7	**Archer MSA deduction.** Enter the **smallest** of line 4, 5, or 6 here and on Form 1040, line 27	7	200	

Caution: *If line 4 is more than line 7, you may have to pay an additional tax (see page 4 of the instructions).*

Part III **Archer MSA Distributions**

8a	Enter the total distributions you and your spouse received in 2002 from all Archer MSAs (see page 4 of the instructions)	8a	210	
b	Enter any distributions included on line 8a that you rolled over to another Archer MSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 8a that were withdrawn by the due date of your return. (See page 4 of the instructions.)	8b	220	
c	Subtract line 8b from line 8a	8c	230	
9	Enter your total unreimbursed qualified medical expenses (see page 4 of the instructions)	9	240	
10	**Taxable Archer MSA distributions.** Subtract line 9 from line 8c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "MSA" and the amount	10	250	
11a	If any of the distributions included on line 10 meet any of the **Exceptions to the Additional 15% Tax** (see page 4 of the instructions), check here ▶ ☐			
b	**Additional 15% tax** (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 61. On the dotted line next to line 61, enter "MSA" and the amount 260	11b	270	

Section B. Medicare+Choice MSA Distributions. If you are married filing jointly and both you and your spouse received distributions in 2002 from a Medicare+Choice MSA, complete a separate Section B for each spouse (see page 5 of the instructions).

12	Enter the total distributions you received in 2002 from all Medicare+Choice MSAs (see page 5 of the instructions)	12	272	
13	Enter your total unreimbursed qualified medical expenses (see page 5 of the instructions)	13	274	
14	**Taxable Medicare+Choice MSA distributions.** Subtract line 13 from line 12. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "Med+MSA" and the amount	14	276	
15a	If any of the distributions included on line 14 meet any of the **Exceptions to the Additional 50% Tax** (see page 5 of the instructions), check here ▶ 278			
b	**Additional 50% tax** (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 61. On the dotted line next to line 61, enter "Med+MSA" and the amount	15b	279	

Draft as of 7/15/2002

For Paperwork Reduction Act Notice, see page 8 of the instructions.

Cat. No. 24091H Form **8853** (2002)

Name of policyholder (as shown on Form 1040) 283

Social security number of policyholder ► 286

Section C. Long-Term Care (LTC) Insurance Contracts. See **Filing Requirements for Section C** on page 6 of the instructions before completing this section.

If more than one Section C is attached, check here . . . . . ► 290 ☐

295

16a Name of insured ► 300 **b** Social security number of insured ► 310

17 In 2002, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? . . . . . 320 ☐ Yes 330 ☐ No

18 Was the insured a terminally ill individual? . . . . . 340 ☐ Yes 350 ☐ No

Note: *If "Yes" and the* ***only*** *payments you received in 2002 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28.*

19 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked 19 360

Caution: *Do* ***not*** *use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a* ***qualified*** *LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.*

20 Enter the part of the amount on line 19 that is from **qualified** LTC insurance contracts . . . 20 370

21 Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill. (See page 7 of the instructions.) 21 380

22 Add lines 20 and 21 . . . . . 22 390

Note: *If you checked "Yes" on line 17 above, see the instructions for line 17 on page 7 before completing lines 23 through 27.*

23 Multiply $210 by the number of days in the LTC period 23 400

24 Enter the costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions). . . 24 410

25 Enter the **larger** of line 23 or line 24 . . . . . 25 420

26 Enter the total reimbursements received for qualified LTC services provided for the insured during the LTC period 26 430

Caution: *If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.*

27 Per diem limitation. Subtract line 26 from line 25 . . . . . 27 440

28 **Taxable payments.** Subtract line 27 from line 22. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount 28 450

Draft as of 7/15/2002

Form **8859**

Department of the Treasury
Internal Revenue Service

District of Columbia First-Time Homebuyer Credit

▶ **Attach to Form 1040.**

OMB No. 1545-1584

2002

Attachment Sequence No. **106**

Name(s) shown on Form 1040

Your social security number

Note: *Do not complete Parts I and II if you only have a* ***credit carryforward from 2001.***

Draft as of 8/14/2002

Part I General Information

A Address of home qualifying for the credit (if different from the address shown on Form 1040)

020 030 040 050

Information from settlement statement or deed ▶	**B** Lot number	**C** Square number	**D** Settlement or closing date
	060	070	080

Part II Tentative Credit

1	Enter: $5,000 if single, married filing jointly, head of household, or qualifying widow(er); $2,500 if married filing separately. If the purchase price of the home was less than $5,000, enter the purchase price (one-half of the purchase price if married filing separately). If someone other than a spouse also held an interest in the home, enter only your share of the $5,000 amount (or, if smaller, your share of the purchase price) (see instructions)	1	090
2	Enter your modified adjusted gross income (see instructions) 2 100		
3	Is line 2 more than: $70,000 if single, married filing separately, head of household, or qualifying widow(er); $110,000 if married filing jointly? **No.** Skip lines 3 through 5 and enter the amount from line 1 on line 6. **Yes.** Subtract from the amount on line 2: $70,000 if single, married filing separately, head of household, or qualifying widow(er); $110,000 if married filing jointly 3 130		
4	Divide line 3 by $20,000 and enter the result as a decimal (rounded to at least three places). **Do not** enter more than "1.000"	4	× . 140
5	Multiply line 1 by line 4	5	150
6	Subtract line 5 from line 1. This is your **tentative credit**	6	160

Part III Credit Carryforward From 2001

7	Enter the amount from line 12 of your 2001 Form 8859	7	170

Part IV Tax Liability Limit

8	Enter the amount from Form 1040, line 44	8	180
9	Add the amounts on Form 1040, lines 45 through 51, and any mortgage interest credit from Form 8396, line 11	9	190
10	Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to line 12	10	200
11	**Credit allowed for current year.** If you completed Part II, enter the **smaller** of line 6 or line 10. If you completed Part III, enter the **smaller** of line 7 or line 10. Also include this amount on Form 1040, line 52, and check box **b** on that line	11	230
12	**Credit carryforward to 2003.** Subtract line 11 from line 6 or line 7, whichever applies	12	240

For Paperwork Reduction Act Notice, see back of form. Cat. No. 24779G Form **8859** (2002)

Form **8861**

Department of the Treasury
Internal Revenue Service

Welfare-to-Work Credit

▶ **Attach to your tax return.**

OMB No. 1545-1569

2002

Attachment Sequence No. **107**

Name(s) shown on return | **Identifying number**

Draft as of 8/12/2002

Part I Current Year Credit

1	Enter on the applicable line below the qualified first- or second-year wages paid or incurred during the tax year and multiply by the percentage shown for services of employees who are certified as long-term family assistance recipients. Members of a controlled group, see instructions.		
a	Qualified first-year wages . . . . . $ 020 × 35% (.35)	1a	030
b	Qualified second-year wages . . . . . $ 040 × 50% (.50)	1b	050
2	Add lines 1a and 1b. You **must** subtract this amount from your deduction for salaries and wages @065 "STM nn" @067 "STM nn"	2	060
3	Welfare-to-work credits from pass-through entities:	3	070
4	**Current year welfare-to-work credit.** Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.) 075	4	080

If you are a—	Then enter the total of the welfare-to-work credits from—
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13
c Beneficiary	Schedule K-1 (Form 1041), line 14
d Patron	Written statement from cooperative

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			5	090
6	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			6	100
7	Add lines 5 and 6			7	110
8a	Foreign tax credit	8a	120		
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	130		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	140		
d	Education credits (Form 8863, line 18)	8d	150		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	155		
f	Child tax credit (Form 1040, line 50)	8f	160		
g	Mortgage interest credit (Form 8396, line 11)	8g	170		
h	Adoption credit (Form 8839, line 18)	8h	180		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	190		
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	200		
k	Credit for fuel from a nonconventional source	8k	210		
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	220		
m	Add lines 8a through 8l			8m	230
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14			9	240
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	260		
11	Enter 25% (.25) of the excess, if any, of line 10 over $25,000 (see instructions)	11	270		
12	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 13 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	12	275		
13	Enter the greater of line 11 or line 12			13	280
14	Subtract line 13 from line 9. If zero or less, enter -0-			14	290
15	**Credit allowed for the current year.** Enter the **smaller** of line 4 or line 14 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions			15	300

Form **8862**
(Rev. November 2000)
Department of the Treasury
Internal Revenue Service

Information To Claim Earned Income Credit After Disallowance

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

OMB No. 1545-1619

Attachment Sequence No. **43A**

Name(s) shown on return

Your social security number

Before you begin: See your tax return instructions for the year for which you are filing this form to make sure you can take the earned income credit (EIC) **and** to find out who is a qualifying child.

Part I All Filers

1 Enter the year for which you are filing this form (for example, 1999, 2000, etc.) . . . . . ▶ 010 "2001"

2 Were you, or your spouse if filing a joint return, a qualifying child of another person during the year entered on line 1? . . . . . 020 ☐ Yes 030 ☐ No

Next, if you do not have a qualifying child, go to Part II. If you do have a qualifying child, go to Part III.

Part II Filers Without a Qualifying Child

Caution. See your tax return instructions for the year entered on line 1 to be sure you can take the EIC.

3a Enter the dates during the year shown on line 1 that your home was in the United States ▶ 040 - 045

b If married filing a joint return, enter the dates during the year shown on line 1 that your spouse's home was in the United States ▶ 050 - 055

Part III Filers With a Qualifying Child or Children

	Child 1	Child 2
Caution. If you have two qualifying children, complete lines 4–8 for one child **before** going to the next column. Be sure you list your children here in the same order as you did on **Schedule EIC.**		
4 Is the child your son, daughter, adopted child, grandchild, or stepchild? . . . . . **Next,** if you checked "Yes" for this child, go to line 5a. If you checked "No," go to line 6a.	060 ☐ Yes 070 ☐ No	150 ☐ Yes 160 ☐ No
5a Did the child live with you in the United States for more than half of the year entered on line 1?	080 ☐ Yes 090 ☐ No	170 ☐ Yes 180 ☐ No
b Enter the address(es) where you and the child lived during the year entered on line 1	100, 105 106, 107 108, 109	190, 195 196, 197 198, 199
c If the child attended school or day care, enter the name(s) of the school(s) or care provider(s) . . . . . **Next,** go to line 7a on the back for this child.	110 113 116	200 203 206
6a Are you related to the child **or** was the child placed with you by an authorized placement agency? . . . . . **Next,** if you checked "No" on line 6a for this child, go to line 6c. If you checked "Yes," continue.	120 ☐ Yes 130 ☐ No	210 ☐ Yes 220 ☐ No
b Enter the child's relationship to you **or** the name of the placement agency. Enter both items if the child is related and was also placed with you by an agency	140 143	230 233
c Did you care for the child as if he or she were your own child during the entire year entered on line 1?	146 ☐ Yes 148 ☐ No	236 ☐ Yes 238 ☐ No

Part III Filers With a Qualifying Child or Children *(Continued)*	Child 1	Child 2
d Did the child live with you in the United States for the entire year entered on line 1?	290 ☐ Yes 300 ☐ No	550 ☐ Yes 560 ☐ No
e Enter the address(es) where you and the child lived during the year entered on line 1	310, 315 316, 317 318, 319	570, 575 576, 577 578, 579
f If the child attended school or day care, enter the name(s) of the school(s) or care provider(s)	320 323 326	580 583 586
7a Did the child live with any other person for more than half of the year entered on line 1 (see instructions before answering)?	330 ☐ Yes 340 ☐ No	590 ☐ Yes 600 ☐ No
Next, if you checked "No" on line 7a for this child, go to line 8a. If you checked "Yes," continue.		
b Was this person the child's parent or grandparent?	350 ☐ Yes 360 ☐ No	610 ☐ Yes 620 ☐ No
Next, if you checked "Yes" on line 7b for this child, go to line 7f. If you checked "No," continue.		
c Did this person live with the child for the entire year entered on line 1 **and** care for the child as if the child were his or her own?	370 ☐ Yes 380 ☐ No	630 ☐ Yes 640 ☐ No
Next, if you checked "No" on line 7c for this child, go to line 8a. If you checked "Yes," continue.		
d Was this person related to the child **or** was the child placed with this person by an authorized placement agency?	382 ☐ Yes 384 ☐ No	642 ☐ Yes 644 ☐ No
Next, if you checked "No" on line 7d for this child, go to line 7f. If you checked "Yes," continue.		
e Enter the child's relationship to this person or the name of the placement agency. Enter both items if the child was related and was also placed with this person by an agency	386 388	646 648
f Enter this person's name and social security number (see instructions)	390 400	650 660
g Is your **modified AGI** (adjusted gross income) for the year entered on line 1 **higher** than the modified AGI of every person listed on line 7f?	410 ☐ Yes 420 ☐ No	670 ☐ Yes 680 ☐ No
8a Was the child under age 19 at the end of the year entered on line 1?	430 ☐ Yes 440 ☐ No	690 ☐ Yes 700 ☐ No
Next, if you checked "Yes" on line 8a for this child, **do not** fill in lines 8b–8e for this child. If you checked "No," continue.		
b Was the child under age 24 at the end of the year entered on line 1 and a student?	450 ☐ Yes 460 ☐ No	710 ☐ Yes 720 ☐ No
Next, if you checked "No" on line 8b for this child, go to line 8d. If you checked "Yes," continue.		
c If you checked "Yes" on line 8b, enter the name of the school(s), or the state, county, or local government agency if an on-farm training course, the child attended. Do not enter if shown on line 5c or 6f	470 473 476	730 733 736
d If you checked "No" on line 8b, was the child permanently and totally disabled?	480 ☐ Yes 490 ☐ No	740 ☐ Yes 750 ☐ No
e If you checked "Yes" on line 8d, enter the name of the child's health care provider or social worker	500	760

Form **8863**

Department of the Treasury
Internal Revenue Service

Education Credits (Hope and Lifetime Learning Credits)

▶ See instructions. ▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-1618

2002

Attachment Sequence No. **50**

Name(s) shown on return

Your social security number

Draft as of 7/15/2002

Part I **Hope Credit. Caution:** *The Hope credit may be claimed for no more than **2** tax years for the **same** student.*

1

(a) Student's name (as shown on page 1 of your tax return) First name / Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (but **do not** enter more than $2,000 for each student). See instructions	(d) Enter the **smaller** of the amount in column (c) or $1,000	(e) Subtract column (d) from column (c)	(f) Enter one-half of the amount in column (e)
010 020 030	035	040	050	060	070
080 090 100	105	110	120	130	140
150 160 170	175	180	190	200	210

2 Add the amounts in columns (d) and (f) 2 220 230

3 Tentative Hope credit. Add the amounts on line 2, columns (d) and (f). If you are claiming the lifetime learning credit, go to Part II; otherwise, go to Part III . . . . . ▶ 3 240

Part II **Lifetime Learning Credit**

4

Caution: *You cannot take the Hope credit and the lifetime learning credit for the same student.*

(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
250 260 270	275	280
290 300 310	315	320
330 340 350	355	360
370 380 390	395	400
410 420 430	435	440

5 Add the amounts on line 4, column (c), and enter the total 5 450

6 Enter the **smaller** of line 5 or $5,000 . . . . . 6 460

7 Tentative lifetime learning credit. Multiply line 6 by 20% (.20) and go to Part III . . ▶ 7 470

Part III **Allowable Education Credits**

8 Tentative education credits. Add lines 3 and 7 . . . . . 8 480

9 Enter: $102,000 if married filing jointly; $51,000 if single, head of household, or qualifying widow(er) 9 490

10 Enter the amount from Form 1040, line 36 (or Form 1040A, line 22)* 10 500

11 Subtract line 10 from line 9. If line 10 is equal to or more than line 9, **stop;** you cannot take any education credits 11 510

12 Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er) 12 515

13 If line 11 is equal to or more than line 12, enter the amount from line 8 on line 14 and go to line 15. If line 11 is less than line 12, divide line 11 by line 12. Enter the result as a decimal (rounded to at least three places) . . . . . 13 × . 520

14 Multiply line 8 by line 13 . . . . . ▶ 14 529

15 Enter the amount from Form 1040, line 44 (or Form 1040A, line 28) 15 540

16 Enter the total, if any, of your credits from Form 1040, lines 45 through 47 (or from Form 1040A, lines 29 and 30) 16 550

17 Subtract line 16 from line 15. If line 16 is equal to or more than line 15, **stop;** you cannot take any education credits 17 560

18 **Education credits.** Enter the **smaller** of line 14 or line 17 here and on Form 1040, line 48 (or Form 1040A, line 31) . . . . . ▶ 18 590

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

For Paperwork Reduction Act Notice, see page 3. Cat. No. 25379M Form **8863** (2002)

Form 8865

Form 8865*, Information Return for Certain Foreign Partnerships, Transfers to Foreign Person and Interests,* was not available at the time of printing. The revised Form 8865 will be posted on the IRS website at http://www.irs.gov.

Form 8865, Schedule K-1

Form 8865, Schedule K-1*, Information Return for Certain Foreign Partnerships, Transfers to Foreign Person and Interests, Schedule K-1,* was not available at the time of printing. The revised Form 8865, Schedule K-1 will be posted on the IRS website at http://www.irs.gov.

Form 8865, Schedule O

Form 8865, Schedule O*, Information Return for Certain Foreign Partnerships, Transfers to Foreign Person and Interests, Schedule O,* was not available at the time of printing. The revised Form 8865, Schedule O will be posted on the IRS website at http://www.irs.gov.

Form 8865, Schedule P

Form 8865, Schedule P*, Information Return for Certain Foreign Partnerships, Transfers to Foreign Person and Interests, Schedule P,* was not available at the time of printing. The revised Form 8865, Schedule P will be posted on the IRS website at http://www.irs.gov.

Form **8866**
(January 1999)
Department of the Treasury
Internal Revenue Service

Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method

▶ See separate instructions. ▶ Please print or type.

OMB No. 1545-1622

Attachment Sequence No. **108**

For the recomputation year beginning 010 , and ending 020 . See instructions.

Name

A Identifying number 003

Fill In Your Address Only If You Are Filing This Form Separately and Not With Your Tax Return

Number, street, and apt., room, or suite no. If a P.O. box, see instructions.

City or town, state, and ZIP code. If a foreign address, see instructions.

B Check applicable box to show type of taxpayer:

090 Corporation 100 S corporation
110 Individual 120 Partnership
130 Estate or trust

C If you were an owner of an interest in a pass-through entity (such as a partnership or an S corporation) that depreciated one or more properties to which this interest computation relates, enter the name and employer identification number of the entity. Attach a schedule if there is more than one such entity.

Name of entity 140 @145 "STM nn" or blank

Employer identification number 150

Pass-through entities: *Skip lines 1, 3, 4, and 5.*

	Date of each prior year to which interest computation relates:			
	(a) 160 Year ended mo. ---- yr. ----	(b) 250 Year ended mo. ---- yr. ----	(c) 340 Year ended mo. ---- yr. ----	(d) Totals (Add columns (a), (b), and (c).)
1 Taxable income (or loss) for the prior year(s) shown on tax return (or as previously adjusted) before net operating loss or capital loss carrybacks (other than carrybacks that must be taken into account to properly compute interest under section 167(g)). See instructions. If you were required to file Form 8866 for an earlier year, enter adjusted taxable income for the prior year(s) from Form 8866, line 3, for the most recent recomputation year that affects the prior year(s) .	170	260	350	
2 Adjustment to taxable income to reflect the difference between: **(a)** the amount of depreciation deducted under the income forecast method based on **estimated** future income and **(b)** the amount of depreciation allowable under the income forecast method based on **actual** income earned for periods before the end of the recomputation year and estimated future income to be earned after the recomputation year. See instructions and attach a schedule listing each separate property, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement	@185 "STM nn" or blank 180	@275 "STM nn" or blank 270	@365 "STM nn" or blank 360	
3 Adjusted taxable income for look-back purposes. Combine lines 1 and 2	190	280	370	
4 Income tax liability on line 3 amount using tax rates in effect for the prior year(s). See instructions	200	290	380	
5 Income tax liability shown on return (or as previously adjusted) for the prior year(s). See instructions. If you were required to file Form 8866 for an earlier year, enter the amount required to be reported on Form 8866, line 4, for the most recent recomputation year that affects the prior year(s) . .	210	300	390	
6 Increase (or decrease) in tax for the prior year(s) on which interest is due (or is to be refunded). Subtract line 5 from line 4. (**Pass-through entities:** *See instructions.*) . . .	220	310	400	
7 Interest due on increase, if any, shown on line 6. See instructions for computation	230	320	410	430
8 Interest to be refunded on decrease, if any, shown on line 6. See instructions for computation	240	330	420	440
9 Net amount of **INTEREST TO BE REFUNDED TO YOU.** If line 8, column (d), exceeds line 7, column (d), enter the excess. File Form 8866 separately; DO NOT attach it to your tax return. See instructions				450
10 Net amount of **INTEREST YOU OWE.** If line 7, column (d), exceeds line 8, column (d), enter the excess. Attach Form 8866 to your tax return. See instructions for where to include this amount on your return				460

Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return

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

▶ Signature(s) ▶ Date

Paid Preparer's Use Only

Preparer's signature ▶ Date Check if self-employed ▶ ☐ Preparer's social security number

Firm's name (or yours if self-employed) and address ▶ EIN ▶ ZIP code ▶

For Privacy Act and Paperwork Reduction Act Notice, see in

B-162

Cat. No. 26036C Form **8866** (1-99)

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

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

OMB No. 1545-xxxx

2002

Attachment Sequence No. **129**

Name(s) shown on return

Your social security number 003

Draft as of 7/23/2002

CAUTION

You **cannot** claim this credit if any of the following apply.

- The amount on Form 1040, line 36, or Form 1040A, line 22, is more than $25,000 ($37,500 if head of household, $50,000 if married filing jointly).
- You were born after January 1, 1985.
- You are claimed as a dependent on someone's (such as your parent's) 2002 tax return.
- You were a **student** in 2002 (see instructions).

			(a) You	(b) Your spouse
1	Traditional and Roth IRA contributions for 2002	1	010	020
2	Elective deferrals to a 401(k) or other qualified employer plan and voluntary contributions for 2002 (see instructions)	2	030	040
3	Add lines 1 and 2	3	050	060
4	Enter the total of all Roth IRA distributions, plus all taxable distributions from other qualified retirement plans, that were made after 1999 and before the due date (including extensions) of your 2002 tax return. If married filing jointly, include both spouses' amounts in both columns. See instructions for exceptions.	4	070	080
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	090	100
6	In each column, enter the **smaller** of line 5 or $2,000	6	110	120
7	Add the amounts on line 6. If zero, **stop**; you cannot claim the credit			7 130
8	Enter the amount from Form 1040, line 36*, or Form 1040A, line 22	8	140	

9 Enter the applicable decimal amount shown below:

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9—		
---	$15,000	.5	.5	.5
$15,000	$16,250	.5	.5	.2
$16,250	$22,500	.5	.5	.1
$22,500	$24,375	.5	.2	.1
$24,375	$25,000	.5	.1	.1
$25,000	$30,000	.5	.1	.0
$30,000	$32,500	.2	.1	.0
$32,500	$37,500	.1	.1	.0
$37,500	$50,000	.1	.0	.0
$50,000	---	.0	.0	.0

Note: *If line 9 is zero, **stop**; you cannot claim the credit.*

9		9	150 X .
10	Multiply line 7 by line 9	10	160
11	Enter the amount from Form 1040, line 44, or Form 1040A, line 28	11	170
12	Enter the total of your credits from Form 1040, lines 45 through 48, or Form 1040A, lines 29 through 31	12	180
13	Subtract line 12 from line 11. If zero, **stop**; you cannot take the credit	13	190
14	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 49, or Form 1040A, line 32	14	200

*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 page 4.

Cat. No. 33394O

Form **8880** (2002)

Form **8885**

Department of the Treasury
Internal Revenue Service

Health Insurance Credit For Eligible Recipients

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

OMB No. 1545-xxxx

2002

Attachment Sequence No. **134**

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

Recipient's social security number 020

Draft as of 10/21/2002

Part I Complete This Part To See if You Are Eligible To Claim This Credit

1 On December 1, 2002, were you an eligible trade adjustment assistance (TAA) recipient or alternative TAA recipient (see instructions)?

030 ☐ **No.** Go to question 2.
040 ☐ **Yes.** Skip question 2 and go to question 3.

2 On December 1, 2002, were you an eligible Pension Benefit Guaranty Corporation (PBGC) pension recipient (see instructions)?

050 ☐ **No.** **Stop;** you **cannot** claim this credit.
060 ☐ **Yes.** Go to question 3.

3 Can you be claimed as a dependent on someone else's 2002 tax return?

070 ☐ **No.** Go to question 4.
080 ☐ **Yes.** **Stop;** you **cannot** claim this credit.

4 On December 1, 2002, were you covered by a qualified health insurance plan for which you paid the premiums (see instructions)?

090 ☐ **No.** **Stop;** you **cannot** claim this credit.
100 ☐ **Yes.** Go to question 5.

5 On December 1, 2002, were you covered by, or eligible for coverage under, any employer sponsored health plan?

110 ☐ **No.** Go to question 6.
120 ☐ **Yes.** See instructions.

6 On December 1, 2002, were you covered by Medicare, Medicaid, or State Children's Health Insurance Program (SCHIP)?

130 ☐ **No.** Go to question 7.
140 ☐ **Yes.** **Stop;** you **cannot** claim this credit.

7 On December 1, 2002, were you enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under 10 U.S.C. Chapter 55 (TRICARE)?

150 ☐ **No.** Go to question 8.
160 ☐ **Yes.** **Stop;** you **cannot** claim this credit.

8 On December 1, 2002, were you imprisoned under Federal, state, or local authority?

170 ☐ **No.** Go to line 9.
180 ☐ **Yes.** **Stop;** you **cannot** claim this credit.

Part II Health Insurance Credit

9 Enter the amount you paid for qualified health insurance coverage for the month of December 2002 (see instructions)	9	190	
10 Archer MSA distributions used to pay amounts included on line 9	10	200	
11 Subtract line 10 from line 9. If zero or less, enter -0-	11	210	
12 **Health insurance credit.** Multiply line 11 by 65% (.65) and enter the result. Also include on Form 1040, line 68, or Form 1040NR, line 63, and check box **c** on that line	12	220	

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 34641D

Form **8885** (2002)

Authentication Record

This record is included with IRS *e-file* and On-Line returns for taxpayers that use the PINs instead of Form 8453 or 8453-OL. The following illustrate the fields by their form field (SEQ nnnn) numbers, just like the preceding forms and schedules. This exhibit is useful in correcting reject conditions in acknowledgement files for this record.

PIN Type Code		008
Primary Date of Birth	Y Y Y Y M M D D	010
Primary Prior Year AGI		020
Primary Taxpayer Signature (PIN)		030
Spouse Date of Birth	Y Y Y Y M M D D	040
Spouse Prior Year AGI		050
Spouse Signature (PIN)		065
Taxpayer Signature Date	Y Y Y Y M M D D	070
Jurat/Disclosure Code		075
PIN Authorization Code		080
ERO EFIN/PIN		090
Signature of Preparer Other Than Taxpayer		100
Signature Explanation		110
Fiduciary Name (1)		120
Fiduciary Title (1)		130
Fiduciary Name (2)		140
Fiduciary Title (2)		150

Form Payment Record

This record is included with IRS *e-file* and On-Line returns for taxpayers that elect to pay their balances due by electronic withdrawal. The following illustrates the fields by their form field (SEQ nnnn) numbers, just like the preceding forms and schedules. This exhibit is useful in correcting reject conditions in acknowledgement files for this record.

010
Primary SSN [ ][ ][ ][ ][ ][ ][ ][ ][ ]

020
Secondary SSN [ ][ ][ ][ ][ ][ ][ ][ ][ ]

030
Routing Transit Number [ ][ ][ ][ ][ ][ ][ ][ ][ ]

040
Bank Account Number [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

050
Type of Account [ ] ☜ 1 = Checking; 2 = Savings

060
Amount of Tax Payment [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

070
Tax Type Code [ ][ ][ ][ ][ ] ☜ 1040E; 1040A; 1040Z; 1040S; 4868E; 2350E; 0709P; 0709S

080
Requested Payment Date [Y][Y][Y][Y][M][M][D][D]

090
Taxpayer's Daytime Phone Number [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

Form **9465**
(Rev. December 2001)
Department of the Treasury
Internal Revenue Service (99)

Installment Agreement Request

▶ **If you are filing this form with your tax return, attach it to the front of the return. Otherwise, see instructions.**

OMB No. 1545-1350

Caution: *Do not file this form if you are currently making payments on an installment agreement. Instead, call 1-800-829-8815.*

1 Your first name and initial 010 Last name 015 **Your social security number** 020

If a joint return, spouse's first name and initial 030 Last name 035 **Spouse's social security number** 040

Your current address (number and street). If you have a P.O. box and no home delivery, enter your box number. 050 Apt. number 060

City, town or post office, state, and ZIP code. If a foreign address, enter city, province or state, and country. Follow the country's practice for entering the postal code. 070 080 090

2 If this address is new since you filed your last tax return, check here . . . . . ▶ ☐ 100

3 ( ) 110 Your home phone number 120 Best time for us to call

4 ( ) 130 Your work phone number 140 Ext. 155 150 Best time for us to call

5 Name of your bank or other financial institution: 160
Address 170
City, state, and ZIP code 180 190 200

6 Your employer's name: 210
Address 220
City, state, and ZIP code 230 240 250

TIP *If you are filing this form in response to a notice, do not complete lines 7 through 9. Instead, attach the bottom section of the notice to this form and go to line 10.*

7 Enter the tax return for which you are making this request (for example, Form 1040) . . . . . ▶ 7 260

8 Enter the tax year for which you are making this request (for example, 2001) . . . . . ▶ 8 270

9 Enter the total amount you owe as shown on your tax return 9 280

10 Enter the amount of any payment you are making with your tax return (or notice). See instructions 10 290

11 Enter the amount you can pay each month. **Make your payments as large as possible to limit interest and penalty charges.** The charges will continue until you pay in full 11 300

12 Enter the date you want to make your payment each month. **Do not** enter a date later than the 28th. . ▶ 12 310

13 If you want to make your payments by electronic funds withdrawal (direct debit), see the instructions and fill in lines 13a, 13b, and 13c.

▶ **a** Routing number 330 ▶ **c** Type: 350 ☐ Checking 360 ☐ Savings

▶ **b** Account number 340

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated for payments of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke payment, I must contact the U.S. Treasury Financial Agent at **1-800-829-8815** no later than 7 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

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

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 9465 to request a monthly installment plan if you cannot pay the full amount you owe shown on your tax return (or on a notice we sent you). Generally, you may have up to 60 months to pay. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan. If you have any questions about this request, call 1-800-829-1040.

Guaranteed Installment Agreement. Your request for an installment agreement cannot be turned down if the tax you owe is not more than $10,000 and **all three** of the following apply.

1. During the past 5 tax years, you (and your spouse if you are making a request for a joint tax return) have timely filed all income tax returns and paid any income tax due, and have not entered into an installment agreement for payment of income tax.

2. The IRS determines that you cannot pay the tax owed in full when it is due and you give the IRS any information needed to make that determination.

3. You agree to pay the full amount you owe within 3 years and to comply with the tax laws while the agreement is in effect.

CAUTION *A Notice of Federal Tax Lien may be filed to protect the government's interest until you pay in full.*

Bankruptcy or Offer-in-Compromise. If you are in bankruptcy or we have accepted your offer-in-compromise, **do not** file this form. Instead, call 1-800-829-1040 to get the number of your local IRS Insolvency function for bankruptcy or Technical Support function for offer-in-compromise.

Form **56**
(Rev. August 1997)
Department of the Treasury
Internal Revenue Service

Notice Concerning Fiduciary Relationship

(Internal Revenue Code sections 6036 and 6903)

OMB No. 1545-0013

Part I Identification

Name of person for whom you are acting (as shown on the tax return) 010 020 | Identifying number 030 | Decedent's social security no. 040

Address of person for whom you are acting (number, street, and room or suite no.) 050

City or town, state, and ZIP code (If a foreign address, see instructions.) 060 070 080 090 100 110 120

Fiduciary's name 130 140

Address of fiduciary (number, street, and room or suite no.) 150

City or town, state, and ZIP code 160 170 180 190 200 210 220 | Telephone number (optional) ( ) 225 230

Part II Authority

1 Authority for fiduciary relationship. Check applicable box:

240 a(1) ☐ Will and codicils or court order appointing fiduciary. Attach certified copy . . (2) Date of death 250

260 b(1) ☐ Court order appointing fiduciary. Attach certified copy . . . . . (2) Date (see instructions) 270

280 c ☐ Valid trust instrument and amendments. Attach copy

290 d ☐ Other. Describe ▶ 300

Part III Tax Notices

Send to the fiduciary listed in Part I all notices and other written communications involving the following tax matters:

2 Type of tax (estate, gift, generation-skipping transfer, income, excise, etc.) ▶ 310

3 Federal tax form number (706, 1040, 1041, 1120, etc.) ▶ 320

4 Year(s) or period(s) (if estate tax, date of death) ▶ 330 332 334 340 342 344 350

Part IV Revocation or Termination of Notice

Section A—Total Revocation or Termination

5 Check this box if you are revoking or terminating all prior notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship . ▶ ☐ 360

Reason for termination of fiduciary relationship. Check applicable box:

370 a ☐ Court order revoking fiduciary authority. Attach certified copy.

380 b ☐ Certificate of dissolution or termination of a business entity. Attach copy.

390 c ☐ Other. Describe ▶ 400

Section B—Partial Revocation

6a Check this box if you are revoking earlier notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship . . . . . ▶ ☐ 410

b Specify to whom granted, date, and address, including ZIP code, or refer to attached copies of earlier notices and authorizations ▶ 420 425 430 440 450 460

Section C—Substitute Fiduciary

7 Check this box if a new fiduciary or fiduciaries have been or will be substituted for the revoking or terminating fiduciary(ies) and specify the name(s) and address(es), including ZIP code(s), of the new fiduciary(ies) . . . . . ▶ ☐ 470

480 482 485 487 490 492

Part V Court and Administrative Proceedings

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency) 500 503 508 | Date proceeding initiated 510

Address of court 520 | Docket number of proceeding 530

City or town, state, and ZIP code 540 550 560 | Date 570 | Time 580 a.m. p.m. | Place of other proceedings 590

Please Sign Here

I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.

▶ 610 Fiduciary's signature | 620 Title, if applicable | 630 Date

▶ 640 Fiduciary's signature | 650 Title, if applicable | 660 Date

For Paperwork Reduction Act and Privacy Act Notice, see bac

Cat. No. 16375I Form **56** (Rev. 8-97)

Form **2350**

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File U.S. Income Tax Return

For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment

▶ See instructions on page 3.

OMB No. 1545-0070

2002

Please type or print.	Your first name and initial 010	Last name 020	**Your social security number** 030
	If a joint return, spouse's first name and initial 040	Last name 050	**Spouse's social security number** 060
File by the due date for filing your return.	Home address (number and street) 070 110		
	City or town, province or state, and country (including postal or ZIP code) 080 120 090 130 100 150		

Please fill in the Return Label at the bottom of this page.

1 I request an extension of time until 160 to file my income tax return for the calendar year 2002, or other tax year ending 170, because my tax home is in a foreign country and **I expect to qualify for special tax treatment by meeting the "bona fide residence test" or the "physical presence test."** (See instructions.)

2 Were you previously granted an extension of time to file for this tax year? . . . . . 180 ☐ **Yes** ☐ **No** 190

3 Will you need additional time to allocate moving expenses? . . . . . 200 ☐ **Yes** ☐ **No** 210

4a Date you first arrived in the foreign country 220

b Date qualifying period begins 230; ends 240

c Your foreign home address 250

d Date you expect to return to the United States 260

Note: *This is not an extension of time to pay tax. Full payment is required to avoid interest and late payment charges.*

5 Enter the amount of income tax paid with this form . . . . . ▶ **5** 270

If you expect to file a gift or generation-skipping transfer (GST) tax return, complete line 6 (and 7a or 7b if applicable). Do not include income tax on these lines. (See instructions.)

6 If you or your spouse plan to file a gift or GST tax return (Form 709 or 709-A) for 2002, generally due by April 15, 2003, see the instructions and check here { **Yourself** 280 ▶ ☐ / **Spouse** 290 ▶ ☐

7a Enter the amount of gift or GST tax that **you** are paying with this form **7a** 300

b Enter the amount of gift or GST tax that **your spouse** is paying with this form **7b** 310

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form. 320

Signature of taxpayer ▶ 330 Date ▶

Signature of spouse ▶ 340 Date ▶

Signature of preparer other than taxpayer ▶ 350 360 Date ▶

Please fill in the **Return Label** below with your name, address, and social security number. The IRS will complete the **Notice to Applicant** and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.

(Do not detach)

Notice to Applicant

To Be Completed by the IRS

☐ We **have** approved your application.

☐ We **have not** approved your application. However, we have granted a 45-day grace period to . This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.

☐ We **have not** approved your application. After considering the above information, we cannot grant your request for an extension of time to file. We are not granting a 45-day grace period.

☐ We cannot consider your application because it was filed after the due date of your return.

☐ Other

Director Date

Return Label (Please type or print)	**Taxpayer's name** (and agent's name, if applicable). If a joint return, also give spouse's name. 370 380	Taxpayer's social security number 470
	Number and street (include suite, room, or apt. no.) or P.O. box number 390 430	Spouse's social security number 480
	City or town, province or state, and country (including postal or ZIP code) 400 440 450 410 460	Agents: Always include taxpayer's name on Return Label.

For Privacy Act and Paperwork Reduction Act Notice, see pa

B-169

Cat. No. 11780H Form **2350** (2002)

Form **2688**

Department of the Treasury
Internal Revenue Service

Application for Additional Extension of Time To File U.S. Individual Income Tax Return

▶ See instructions on back.
▶ You must complete all items that apply to you.

OMB No. 1545-0066

2002

Please type or print.	Your first name and initial 010	Last name 020	**Your social security number** 030
	If a joint return, spouse's first name and initial 040	Last name 050	**Spouse's social security number** 060
File by the due date for filing your return.	Home address (number and street) 070 110		
	City, town or post office, state, and ZIP code 080 120 090 130 100 140 150		

Please fill in the Return Label at the bottom of this page.

1 I request an extension of time until 160, to file Form 1040EZ, Form 1040A, Form 1040, Form 1040NR-EZ, or Form 1040NR for the calendar year 2002, or other tax year ending 170.

2 Explain why you need an extension. You must give an adequate explanation ▶ 180 190 200 210 220

3 Have you filed Form 4868 to request an automatic extension of time to file for this tax year? . . . 230 ☐ **Yes** ☐ **No** 240
If you checked "No," we will grant your extension only for undue hardship. Fully explain the hardship in item 2. Attach any information you have that helps explain the hardship.

If you expect to file a gift or generation-skipping transfer (GST) tax return, complete line 4.

4 If you or your spouse plan to file a gift or GST tax return (Form 709 or 709-A) for 2002, generally due by April 15, 2003, see the instructions and check here . . . . . **Yourself** . . ▶ ☐ 250 **Spouse** . . ▶ ☐ 260

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer ▶ 280 Date ▶

Signature of spouse ▶ 290 Date ▶
(If filing jointly, **both** must sign even if only one had income.)

Signature of preparer other than taxpayer ▶ 300 310 Date ▶

Please fill in the **Return Label** below with your name, address, and social security number. The IRS will complete the **Notice to Applicant** and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.

(Do not detach)

Notice to Applicant

To Be Completed by the IRS

☐ We **have** approved your application.
☐ We **have not** approved your application.
However, we have granted a 10-day grace period to . This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.
☐ We **have not** approved your application. After considering the information you provided in item 2 above, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
☐ We cannot consider your application because it was filed after the due date of your return.
☐ Other

Director Date

Return Label (Please type or print)

Taxpayer's name (and agent's name, if applicable). If a joint return, also give spouse's name. 320 330	Taxpayer's social security number 430
Number and street (include suite, room, or apt. no.) or P.O. box number 340	Spouse's social security number 440
City, town or post office, state, and ZIP code 350 360 370	Agents: Always include taxpayer's name on Return Label.

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Cat. No. 11958F Form **2688** (2002)

B-170

Form **4868**
Department of the Treasury
Internal Revenue Service (99)

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

OMB No. 1545-0188

2002

It's Convenient, Safe, and Secure

IRS *e-file* is the IRS's electronic filing program. Now you can get an automatic extension of time to file your tax return by filing Form 4868 electronically. You will receive an electronic acknowledgment or confirmation number once you complete the transaction. Keep it with your records. **Do not** send in Form 4868 if you file electronically.

Complete Form 4868 to use as a worksheet. If you think you may owe tax when you file your return, you will need to estimate your total tax liability and subtract how much you have already paid (lines 4, 5, and 6 below).

If you think you may owe tax and wish to make a payment, you may pay by electronic funds withdrawal using option 1 or 2 below or you may pay by credit card using option 3.

1 *E-file* by Phone—February 13–April 15

Call toll free **1-888-796-1074**

Anyone who filed a tax return for 2001 or 2000 can file Form 4868 by phone. The telephone system will accept extensions any time from February 13 through April 15, 2003, and your extension will be good through August 15, 2003. Filing by telephone is advantageous because it is free and you get a confirmation number.

If you wish to make a payment by electronic funds withdrawal you will be asked for the adjusted gross income (AGI) from your 2001 or 2000 tax return. Your AGI for these years is located on line 33 of your Form 1040, line 19 of your 1040A, line 4 of your 1040EZ, or line I of your TeleFile Tax Record. If you choose, you may also file your extension by phone and mail a payment to the address shown in the middle column on page 4.

2 *E-file* Using Your Personal Computer or Through a Tax Professional

Refer to your tax software package or tax preparer for ways to file electronically. Be sure to have a copy of last year's tax return — you will be asked to provide information from the return for taxpayer verification. If you wish to make a payment, you can pay by electronic funds withdrawal (see page 4) or send your payment to the address shown in the middle column on page 4.

3 *E-file* and Pay by Credit Card

You can get an extension if you pay part or all of your estimate of income tax due by using a credit card (American Express® Card, Discover® Card, MasterCard® card, or Visa® card). Your payment must be at least $1. You may pay by phone or over the Internet through one of the service providers listed below.

Each service provider will charge a convenience fee based on the amount of the tax payment you are making. Fees may vary between service providers. You will be told what the fee is during the transaction and will have the option to continue or cancel the transaction. You may also obtain the convenience fee by calling the service providers' automated customer service numbers or visiting their web sites. All calls are toll free. Do not add the convenience fee to your tax payment.

Official Payments Corporation	**Link2Gov Corporation**
1-800-2PAY-TAX℠	1-888-PAY-1040℠
(1-800-272-9829)	(1-888-729-1040)
1-877-754-4413 (Customer Service)	1-888-658-5465 (Customer Service)
www.officialpayments.com	**www.PAY1040.com**

Form 709 or 709-A. Although an extension of time to file your income tax return also extends the time to file Form 709 or 709-A, you cannot make payments of the gift or GST tax with a credit card. To make a payment of the gift or GST tax, send a check or money order to the service center where the donor's income tax return will be filed. Enter "2002 Form 709" and the donor's name and social security number on the payment.

File a Paper Form 4868

If you wish to file on paper instead of electronically, fill in the Form 4868 below and mail it to the address shown on page 4.

▼ DETACH HERE ▼

Form **4868**
Department of the Treasury
Internal Revenue Service (99)

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

For calendar year 2002, or other tax year beginning , 2002, ending , .

OMB No. 1545-0188

2002

Part I Identification

1 Your name(s) (see instructions) 010 020
030

Address (see instructions)
032 040

City, town or post office, state, and ZIP code
034 036 050 060 070 080

2 Your social security number: 090

3 Spouse's social security number: 100

Part II Complete ONLY If Filing Gift/GST Tax Return

Caution: *Only for gift/GST tax extension! Checking box(es) may result in correspondence if Form 709 or 709-A is not filed.*

This form also extends the time for filing a gift or generation-skipping transfer (GST) tax return if you file a calendar (not fiscal) year income tax return. Enter your gift or GST tax payment(s) in Part IV and:

Check this box ► ☐ 112 if **you** are requesting a **Gift or GST tax** return extension.

Check this box ► ☐ 114 if **your spouse** is requesting a **Gift or GST tax** return extension.

Part III Individual Income Tax

4	Estimate of total tax liability for 2002 $	120
5	Total 2002 payments	130
6	**Balance due.** Subtract 5 from 4	140

Part IV Gift/GST Tax—If you are **not filing** a gift or GST tax return, go to Part V now. See the instructions.

7	Your gift or GST tax payment $	170
8	**Your spouse's** gift/GST tax payment	180

Part V Total

9	**Total liability.** Add lines 6, 7, and 8 $	200
10	Amount you are paying ►	210

Confirmation Number

If you file electronically, you will receive a confirmation number telling you that your Form 4868 has been accepted. Enter the confirmation number here and keep it for your records ►

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Cat. No. 13141W

Form **4868** (2002)