

2008 Estimated Data Line Counts Individual Income Tax Returns

(Rev. 08-2010)

Douglas H. Shulman
Commissioner

This 2008 Statistics of Income (SOI) estimated data line counts indicates the **estimates** of frequencies of the entries on the lines of the forms and schedules filed with individual tax returns as shown on the 2008 Individual SOI Complete Report weighted file. It is based on returns filed in Processing Year 2009 that were sampled statistically and then weighted to estimate the entire 2008 Tax Year.

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Statistics

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

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2008 Complete Report estimates:

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142,450,569	Total, all individual returns filed
84,317,993	1040 returns
36,280,305	1040A returns
21,852,270	1040EZ returns

Estimates of returns filed electronically:

95,243,204	Total, all individual returns filed
51,906,024	1040 returns
28,761,499	1040A returns
14,575,681	1040EZ returns

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* New Form for Tax Year 2008 Edition

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

Totals for Forms and Schedules from Estimated Data Line Counts for Tax Year 2008

	Total	Electronically Filed	
All returns filed	142,450,569	95,243,204	
Form 982, reduction of tax attributes	147,841	110,933	
Form 1040	84,317,993	51,906,024	
Form 1040A	36,280,305	28,761,499	
Form 1040EZ	21,852,270	14,575,681	
Form 1040A-schedule 1, interest/dividends	2,541,129	1,677,724	tabulated within Schedule B total
Form 1040A-schedule 2, child care credit	2,053,912	1,935,361	(similar to Form 2441)
Form 1040A-schedule 3, elderly credit	71,388	10,031	(similar to Schedule R)
Schedule A, itemized deductions	48,840,259	33,007,104	
Schedule B, interest & dividends	25,551,356	13,441,617	includes schedule 1, Form 1040A
Schedule C, sole-prop business	25,204,721	13,925,048	
Schedule C-EZ	4,356,802	2,757,948	tabulated within Schedule C total
Schedule D, capital gain/loss	21,230,432	12,605,515	
Schedule E, supplemental income	17,711,465	10,389,254	
Schedule EIC, earned income credit	19,226,833	16,643,797	
Schedule F, profit or loss from farming	2,008,701	1,198,738	
Schedule R, elderly or disabled	126,876	17,671	includes schedule 3, Form 1040A
Schedule SE, self employed tax	18,471,792	10,275,576	
Form 2106, employee business expense	9,206,616	5,987,733	
Form 2106-EZ	4,675,992	3,300,312	
Form 2439, undistributed long term capital gains	79,042	42,283	
Form 2441, child care expenses	7,373,757	6,067,521	includes schedule 2, Form 1040A
Form 3468, investment credit	13,678	3,379	
Form 3800, general business credit	524,506	249,646	
Form 3903, moving expenses	1,120,865	910,528	
Form 4136, fuels tax credit	317,783	193,715	
Form 4562, depreciation expense	11,867,829	7,518,267	
Form 4684, casualties and thefts	721,740	470,837	
Form 4797, sales of business property	2,838,411	1,582,410	
Form 4835, farm rental	592,708	337,408	
Form 4952, investment interest	1,886,484	966,877	
Form 4972, lump-sum distributions	13,735	9,623	
Form 5329, retirement plans tax	1,555,643	1,066,212	
Form 5405, first-time homebuyer credit	1,204,526	1,018,110	
Form 5695, residential energy credits	250,467	150,899	
Form 5884, work opportunity credit	61,538	23,199	
Form 6251, alternative minimum tax	9,374,519	5,506,475	
Form 6252, installment sale income	775,767	438,842	
Form 6781, gains/losses from contracts, etc	483,821	237,554	
Form 8283, noncash charitable contributions	6,997,323	4,935,962	
Form 8396, mortgage interest credit	47,229	39,164	
Form 8582, passive activity loss limit	4,211,406	2,439,541	
Form 8586, low income housing	52,988	30,321	
Form 8606, nondeductible IRA's	2,117,641	1,097,799	
Form 8615, under age 14 tax	451,188	211,854	
Form 8801, prior year minimum tax credit	1,347,917	670,727	
Form 8812, additional child tax credit	18,269,024	14,781,141	
Form 8814, parent's report for child	230,111	92,530	
Form 8824, like-kind exchanges	128,114	83,330	
Form 8829, expense for business use of home	not available	not available	
Form 8839, qualified adoption expenses	102,905	72,865	
Form 8844, empowerment zone credit	39,325	11,028	
Form 8846, credit for employer SS and medicare tax	83,829	43,484	
Form 8853, medical savings account	102,384	50,148	
Form 8863, education, hope & lifetime learning credits	7,811,855	6,114,355	
Form 8864, biodiesel and renewable diesel fuels	8,721	5,583	
Form 8880, credit for qualified retirement savings contrib.	6,392,910	4,982,265	
Form 8889, health savings accounts	2,028,412	1,410,544	
Form 8903, domestic production activities	559,920	281,965	
Form 8910, alternative motor vehicle credit	40,290	27,134	
Form 8917, tuition and fees deduction	4,572,657	3,322,959	

Limitations and Guidelines for The 2008 Data Line Counts

Since the line counts used in this package are obtained from the Tax Year 2008 Individual SOI Complete Report File, they are subject to the same limitations as the data that are included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts included in this package are **estimates** based on samples, and should not be mistaken for actual counts of the entire population. While most forms and items are present often enough to provide accurate estimates, some less popular items **should be used with a high degree of caution**.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95 percent confidence intervals for selected Form 1040 items: (For example, the population value of number of returns for salaries and wages, with 95 percent confidence, is between 119,344,126 and 119,812,874). These confidence intervals correspond to the estimates for all Individual Income Tax Returns filed for Tax Year 2008.

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

Item	Line number on 1040	95% confidence interval
Salaries and wages	7	(119,344,126 , 119,812,874)
Taxable interest	8a	(62,155,846 , 62,743,372)
Tax-exempt interest	8b	(6,339,280 , 6,566,946)
Ordinary dividends	9a	(30,805,819 , 31,280,407)
Taxable refunds of state & local taxes	10	(22,596,015 , 23,043,281)
Alimony received	11	(403,747 , 469,653)
Capital gain distributions	13 (margin write in)	(3,220,938 , 3,422,774)
Total taxable IRA distributions	15b	(11,087,290 , 11,431,558)
Total pension and annuities	16a	(27,764,678 , 28,258,806)
Taxable pension and annuities	16b	(25,299,963 , 25,780,529)
Unemployment compensation	19	(9,362,867 , 9,702,925)
Social security benefits	20a	(23,835,745 , 24,298,021)
Taxable social security benefits	20b	(14,830,024 , 15,200,846)
Net operating loss	21 (margin write in)	(881,126 , 959,030)
Educator expenses	23	(3,643,045 , 3,863,745)
IRA deduction	32	(2,650,537 , 2,828,813)

Limitations and Guidelines for 2008 Data Line Counts

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

Item	Line number on 1040	95% confidence interval
Student loan interest deduction	33	(8,963,614 , 9,307,402)
Tuition and fees deduction	34	(4,454,659 , 4,698,649)
Moving expenses	26	(1,052,785 , 1,174,125)
One-half of self-employment tax	27	(17,278,133 , 17,544,315)
Self-employed health insurance deduction	29	(3,538,300 , 3,697,132)
Keogh and self-employed SEP and SIMPLE plan	28	(973,387 , 1,047,455)
Penalty on early withdrawal of savings	30	(1,247,740 , 1,374,158)
Alimony paid	31a	(541,249 , 618,781)
Total adjustments	36	(35,521,385 , 36,026,225)
Adjusted gross income	37	(141,775,183 , 141,825,211)
Total standard deduction	39 (margin write in)	(91,510,956 , 92,050,628)
Additional standard deduction	39 (margin write in)	(12,337,092 , 12,710,196)
Total itemized deductions	40	(47,912,322 , 48,422,124)
Taxable income	43	(107,719,467 , 108,269,807)
Tax	44	(106,876,514 , 107,422,548)

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

Form 4972

Description of the Sample For the Estimated Data Line Counts

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

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2009.

All returns processed during 2009 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2008. While most of the returns processed during Calendar Year 2009 were for Tax Year 2008, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2009

and 2010. Returns for prior years were used in place of 2008 returns received and processed after December 31, 2009. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2009.

Sample Design and Selection

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

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.
2. High business receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. (See footnote 2 for details.)

Description of the Sample

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

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2009 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

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

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Submission Processing Center. Computer

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

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

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2008, 0.16 percent of the sample returns were unavailable.

Method of Estimation

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2008

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

Label

(See instructions on page 14.) Use the IRS label. Otherwise, please print or type.

Label Here

For the year Jan. 1–Dec. 31, 2008, or other tax year beginning , 2008, ending , 20 OMB No. 1545-0074
Your first name and initial Last name Your social security number
Total of all returns filed = 142,450,569 Last name 142,450,569
If a joint return, spouse's first name and initial Last name Spouse's social security number
1040 = 84,317,993 Electronically Filed Returns = 95,243,204 56,372,881
Home address (number and street). If you have a P.O. box, see page 14. Apt. no. You must enter your SSN(s) above.
1040A = 36,280,305
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. Checking a box below will not
1040EZ = 21,852,270 Y = *5,399,547 Y = **8,318,790

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) You Spouse

Filing Status

Check only one box

- 64,896,521 1 Single 21,098,890 4 Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here.
53,655,844 2 Married filing jointly (even if only one had income)
2,717,037 3 Married filing separately. Enter spouse's SSN above and full name here. 82,276 5 Qualifying widow(er) with dependent child (see page 16)

Exemptions

If more than four dependents, see page 17.

6a Yourself. If someone can claim you as a dependent, do not check box 6a 132,896,324
b Spouse 53,674,082
c Dependents: (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 17)
CHILDREN AT HOME 47,279,066 83,438,802 36,556,771
CHILDREN AWAY FROM HOME 572,555 723,038 23,534,015
PARENTS 2,760,340 3,304,077 8,171,057
OTHER DEPENDENTS 5,924,210 8,896,066 2,361,919
d Total number of exemptions claimed Returns = See 6a Exem. = 282,928,837
Add numbers on lines above

Income

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

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

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

Table with 2 columns: Description and Amount. Rows include: 7 Wages, salaries, tips, etc. Attach Form(s) W-2 Depend. other earned inc. = 61,261; 8a Taxable interest. Attach Schedule B if required 8b 6,453,113; 9a Ordinary dividends. Attach Schedule B if required 9b 26,409,275; 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 22); 11 Alimony received; 12 Business income or (loss). Attach Schedule C or C-EZ 13b Cap Gain Distrib. = 3,321,856; 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here; 14 Other gains or (losses). Attach Form 4797; 15a IRA distributions 15a 12,052,397 b Taxable amount (see page 23); 16a Pensions and annuities 16a 28,011,742 b Taxable amount (see page 24); 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E; 18 Farm income or (loss). Attach Schedule F; 19 Unemployment compensation; 20a Social security benefits 20a 24,066,883 b Taxable amount (see page 26); 21 Other income. List type and amount (see page 28); 22 Add the amounts in the far right column for lines 7 through 21. This is your total income 22 141,788,473

Adjusted Gross Income

Table with 2 columns: Description and Amount. Rows include: 23 Educator expenses (see page 28) 23 3,753,395; 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 129,275; 25 Health savings account deduction. Attach Form 8889 25 835,619; 26 Moving expenses. Attach Form 3903 26 1,113,455; 27 One-half of self-employment tax. Attach Schedule SE 27 17,411,224; 28 Self-employed SEP, SIMPLE, and qualified plans 28 1,010,421; 29 Self-employed health insurance deduction (see page 29) 29 3,617,716; 30 Penalty on early withdrawal of savings 30 1,310,949; 31a Alimony paid b Recipient's SSN 579,391 31a 580,015; 32 IRA deduction (see page 30) 32 2,739,675; 33 Student loan interest deduction (see page 33) 33 9,135,508; 34 Tuition and fees deduction. Attach Form 8917 34 4,576,654; 35 Domestic production activities deduction. Attach Form 8903 35 501,755; 36 Add lines 23 through 31a and 32 through 35 36 35,773,805; 37 Subtract line 36 from line 22. This is your adjusted gross income 37 ^141,800,197

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 88.

Cat. No. 11320B

Form 1040 (2008)

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

^ Returns that reported an exact \$0.00 adjusted gross income were not included in this item

Tax and Credits

Standard Deduction for—

- People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 34.
- All others:
 Single or Married filing separately, \$5,450
 Married filing jointly or Qualifying widow(er), \$10,900
 Head of household, \$8,000

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> A You were born before January 2, 1944, <input type="checkbox"/> C Blind. } Total boxes if: <input type="checkbox"/> B Spouse was born before January 2, 1944, <input type="checkbox"/> D Blind. } checked ▶ 39a		Basic Stand. ded = 91,780,792 Add. Stand. ded = 12,523,644 Real Estate Tax ded. = 15,723,821 checked = 16,661,559
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶ 39b	511,084	
c	Check if standard deduction includes real estate taxes or disaster loss (see page 34) ▶ 39c		Boxes checked = 48,167,223 Stand=91,780,792
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	123,533,612
42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 36. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d	42	132,896,324
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	107,994,637
44	Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	107,149,531
45	Alternative minimum tax (see page 39). Attach Form 6251	45	3,935,248
46	Add lines 44 and 45	46	107,201,197
47	Foreign tax credit. Attach Form 1116 if required	47	6,708,279
48	Credit for child and dependent care expenses. Attach Form 2441	48	6,587,103
49	Credit for the elderly or the disabled. Attach Schedule R	49	75,488
50	Education credits. Attach Form 8863	50	7,740,979
51	Retirement savings contributions credit. Attach Form 8880	51	5,961,299
52	Child tax credit (see page 42). Attach Form 8901 if required	52	25,173,769
53	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 47 through 54. These are your total credits	55	42,392,934
56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-	56	95,188,516

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	17,411,224
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	a= 178,990 b= 71,665
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	5,734,262
60	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	60	a= 140,253 b= 218,804
61	Add lines 56 through 60. This is your total tax Recapture Tax= 18,909. Other Taxes= 826,525 ▶	61	103,776,175

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	124,388,369
63	2008 estimated tax payments and amount applied from 2007 return	63	11,153,666
64a	Earned income credit (EIC)	64a	24,756,744
b	Nontaxable combat pay election 64b 10,590		
65	Excess social security and tier 1 RRTA tax withheld (see page 61)	65	1,464,021
66	Additional child tax credit. Attach Form 8812	66	18,160,498
67	Amount paid with request for extension to file (see page 61)	67	1,486,081
68	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	68	
69	First-time homebuyer credit. Attach Form 5405	69	1,203,566
70	Recovery rebate credit (see worksheet on pages 62 and 63)	70	27,841,723
71	Add lines 62 through 70. These are your total payments	71	135,007,847

Refund

Direct deposit? See page 63 and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	114,698,578
73a	Amount of line 72 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	73a	111,683,923
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		32,884,435
74	Amount of line 72 you want applied to your 2009 estimated tax	74	4,861,285
75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 65 ▶	75	22,714,746
76	Estimated tax penalty (see page 65)	76	6,355,582

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? **Yes.** Complete the following. **No**

Designee's name **▶** 58,703,389 Phone no. **▶** () Personal identification number (PIN) **▶** [] [] [] []

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my 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 15. Keep a copy for your records. ▶	Your signature	Date	Your occupation	Daytime phone number ()
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature ▶ 82,216,269	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶	EIN	Phone no. ()	

Form 1040

Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return 2008

NUMBER OF RETURNS FILED FOR SELECTED LINES (99) IRS Use Only—Do not write or staple in this space.

Label

(See instructions on page 14.)

Use the IRS label.

Otherwise, please print or type.

Label Here

For the year Jan. 1–Dec. 31, 2008, or other tax year beginning , 2008, ending , 20 OMB No. 1545-0074 Your first name and initial Last name Total 1040 ONLY returns filed = 84,317,993 Your social security number 84,317,993 If a joint return, spouse's first name and initial Last name Spouse's social security number 44,564,129 Home address (number and street). If you have a P.O. box, see page 14. Apt. no. Electronically filed forms 1040 Only = 51,906,024 You must enter your SSN(s) above. City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. Checking a box below will not Y = * 3,362,744 Y = ** 7,335,158

Presidential Election Campaign

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

Filing Status

30,714,485 42,694,479 Check only one box. 1,869,650

1 Single 8,977,866 4 Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 5 Qualifying widow(er) with dependent child (see page 16)

Exemptions

If more than four dependents, see page 17.

6a Yourself. If someone can claim you as a dependent, do not check box 6a 81,888,995 6b Spouse 42,703,695 c Dependents: (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 17) CHILDREN AT HOME 30,502,798 55,123,617 21,569,022 CHILDREN AWAY FROM HOME 381,888 482,230 14,997,585 PARENTS 1,657,724 1,964,934 5,324,145 OTHER DEPENDENTS 2,298,582 3,277,358 1,458,231 d Total number of exemptions claimed Returns = See 6a Exemptions = 185,439,282 Add numbers on lines above

Income

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

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

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

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 66,016,600 8a Taxable interest. Attach Schedule B if required 8a 50,041,363 b Tax-exempt interest. Do not include on line 8a 8b 6,273,024 9a Ordinary dividends. Attach Schedule B if required 9a 28,008,865 b Qualified dividends (see page 21) 9b 24,148,360 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 22) 10 22,819,648 11 Alimony received 11 436,700 12 Business income or (loss). Attach Schedule C or C-EZ 13*Cap. Gain Dist. = 2,676,455 12 22,111,687 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 20,409,219 14 Other gains or (losses). Attach Form 4797 14 1,722,609 15a IRA distributions 15a 10,170,835 b Taxable amount (see page 23) 15b 9,471,644 16a Pensions and annuities 16a 22,372,865 b Taxable amount (see page 24) 16b 20,239,219 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 16,273,369 18 Farm income or (loss). Attach Schedule F 18 1,948,054 19 Unemployment compensation 19 5,374,395 20a Social security benefits 20a 17,371,852 b Taxable amount (see page 26) 20b 12,272,827 21 Other income. List type and amount (see page 28) 21 5,957,949 22 Add the amounts in the far right column for lines 7 through 21. This is your total income 22 84,066,117

Adjusted Gross Income

23 Educator expenses (see page 28) 23 3,075,372 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 129,275 25 Health savings account deduction. Attach Form 8889 25 835,619 26 Moving expenses. Attach Form 3903 26 1,113,455 27 One-half of self-employment tax. Attach Schedule SE 27 17,411,224 28 Self-employed SEP, SIMPLE, and qualified plans 28 1,010,421 29 Self-employed health insurance deduction (see page 29) 29 3,617,716 30 Penalty on early withdrawal of savings 30 1,309,945 31a Alimony paid b Recipient's SSN 31a 580,015 32 IRA deduction (see page 30) 32 2,307,241 33 Student loan interest deduction (see page 33) 33 6,036,459 34 Tuition and fees deduction. Attach Form 8917 34 3,439,895 35 Domestic production activities deduction. Attach Form 8903 35 501,755 36 Add lines 23 through 31a and 32 through 35 36 30,951,399 37 Subtract line 36 from line 22. This is your adjusted gross income 37 84,317,993 21. Net oper. loss= 920,078 21. Stock options= 7,730 21. Cancel. of debt= 341,992 21. For. earned inc. excl. = 371,885 21. Gambling inc. = 1,889,725 36. Archer MSA Ded.= 8,921 36. Housing ded.= 6,862 36. Other adj.= 151,165

Tax and Credits

38 Amount from line 37 (adjusted gross income)
39a Check if: [A] You were born before January 2, 1944, [C] Blind. Total boxes
if: [B] Spouse was born before January 2, 1944, [D] Blind. checked 39a
b If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here 39b 510,081
c Check if standard deduction includes real estate taxes or disaster loss (see page 34) 39c
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
41 Subtract line 40 from line 38
42 If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 36. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see page 36). Check if any tax is from: a Form(s) 8814 b Form 4972
45 Alternative minimum tax (see page 39). Attach Form 6251
46 Add lines 44 and 45
47 Foreign tax credit. Attach Form 1116 if required
48 Credit for child and dependent care expenses. Attach Form 2441
49 Credit for the elderly or the disabled. Attach Schedule R
50 Education credits. Attach Form 8863
51 Retirement savings contributions credit. Attach Form 8880
52 Child tax credit (see page 42). Attach Form 8901 if required
53 Credits from Form: a 8396 b 8839 c 5695
54 Other credits from Form: a 3800 b 8801 c
55 Add lines 47 through 54. These are your total credits
56 Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-

Standard Deduction for—
People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 34.
All others:
Single or Married filing separately, \$5,450
Married filing jointly or Qualifying widow(er), \$10,900
Head of household, \$8,000

Table with 2 columns: Line number and Amount. Includes sub-totals for 38, 40, 43, 45, 46, 55, 56.

Other Taxes

57 Self-employment tax. Attach Schedule SE
58 Unreported social security and Medicare tax from Form: a 4137 b 8919
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
60 Additional taxes: a AEIC payments b Household employment taxes. Attach Schedule H
61 Add lines 56 through 60. This is your total tax Recapture Tax = 18,909 Other Taxes = 826,525

Table with 2 columns: Line number and Amount. Includes sub-totals for 57, 58, 59, 60, 61.

Payments

62 Federal income tax withheld from Forms W-2 and 1099
63 2008 estimated tax payments and amount applied from 2007 return
64a Earned income credit (EIC)
b Nontaxable combat pay election 64b 1,547
65 Excess social security and tier 1 RRTA tax withheld (see page 61)
66 Additional child tax credit. Attach Form 8812
67 Amount paid with request for extension to file (see page 61)
68 Credits from Form: a 2439 b 4136 c 8801 d 8885
69 First-time homebuyer credit. Attach Form 5405
70 Recovery rebate credit (see worksheet on pages 62 and 63)
71 Add lines 62 through 70. These are your total payments

If you have a qualifying child, attach Schedule EIC.

Table with 2 columns: Line number and Amount. Includes sub-totals for 62, 63, 64a, 65, 66, 67, 68, 69, 70, 71.

Refund

72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid
73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here
b Routing number
c Type: Checking Savings
d Account number
74 Amount of line 72 you want applied to your 2009 estimated tax

Direct deposit? See page 63 and fill in 73b, 73c, and 73d, or Form 8888.

Table with 2 columns: Line number and Amount. Includes sub-totals for 72, 73a, 74.

Amount You Owe

75 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 65
76 Estimated tax penalty (see page 65)

Table with 2 columns: Line number and Amount. Includes sub-totals for 75, 76.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? Yes. Complete the following. No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

Paid Preparer's Use Only

Preparer's signature 54,440,042 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.

2008 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 1040

Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return 2008

NUMBER OF RETURNS FILED FOR SELECTED LINES (99) IRS Use Only—Do not write or staple in this space.

Label

(See instructions on page 14.) Use the IRS label. Otherwise, please print or type.

Label Here

For the year Jan. 1–Dec. 31, 2008, or other tax year beginning , 2008, ending , 20 OMB No. 1545-0074 Your first name and initial Last name Electronically Filed Returns = 95,243,204 Your social security number 95,243,204 If a joint return, spouse's first name and initial Last name 1040's E-filed = 51,906,024 Spouse's social security number 37,200,307 Home address (number and street). If you have a P.O. box, see page 14. Apt. no. 1040A's E-filed = 28,761,499 You must enter your SSN(s) above. City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. 1040EZ's E-filed = 14,575,681 Checking a box below will not Y = * 3,401,388 Y = ** 5,029,427

Presidential Election Campaign

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

Filing Status

41,059,851 1 Single 16,925,496 4 Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. 35,785,580 2 Married filing jointly (even if only one had income) 57,551 3 Married filing separately. Enter spouse's SSN above and full name here. 5 Qualifying widow(er) with dependent child (see page 16) one box. 1,414,727

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a 89,868,640 Boxes Exem. = 125,657,697 on 6a and 6b b Spouse 42,703,695 No. of child Ret. = 35,807,112 on 6c who: Exem. = 63,301,625 c Dependents: (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 17) CHILDREN AT HOME 35,807,112 63,301,625 28,800,854 CHILDREN AWAY FROM HOME 381,255 461,120 18,341,374 PARENTS 1,779,556 2,080,232 6,023,497 OTHER DEPENDENTS 4,591,910 6,350,446 1,684,133 If more than four dependents, see page 17. d Total number of exemptions claimed Returns = See 6a Exemptions = 197,851,120 Add numbers on lines above

Income

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

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

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

Table with 2 columns: Line number and Amount. Lines 7-22. Total income 95,089,978.

Adjusted Gross Income

Table with 2 columns: Line number and Amount. Lines 23-37. Adjusted gross income 95,243,204.

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

Tax and Credits

38 Amount from line 37 (adjusted gross income)
39a Check if: [A] You were born before January 2, 1944, [C] Blind. Total boxes checked 39a
if: [B] Spouse was born before January 2, 1944, [D] Blind. checked 39a
b If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here 39b 204,162
c Check if standard deduction includes real estate taxes or disaster loss (see page 34) 39c

38
Basic Stand. Ded. = 61,464,202
Add. Stand. Ded. = 6,850,479
Real Est. Tax Ded. = 10,903,361

Standard Deduction for—
• People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 34.
• All others:
Single or Married filing separately, \$5,450
Married filing jointly or Qualifying widow(er), \$10,900
Head of household, \$8,000

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
41 Subtract line 40 from line 38
42 If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 36. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see page 36). Check if any tax is from: a Form(s) 8814 b Form 4972
45 Alternative minimum tax (see page 39). Attach Form 6251
46 Add lines 44 and 45
47 Foreign tax credit. Attach Form 1116 if required
48 Credit for child and dependent care expenses. Attach Form 2441
49 Credit for the elderly or the disabled. Attach Schedule R
50 Education credits. Attach Form 8863
51 Retirement savings contributions credit. Attach Form 8880
52 Child tax credit (see page 42). Attach Form 8901 if required
53 Credits from Form: a 8396 b 8839 c 5695
54 Other credits from Form: a 3800 b 8801 c
55 Add lines 47 through 54. These are your total credits
56 Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-

40 Itemized = 32,648,155 Stand. = 61,464,202
41 84,539,420
42 89,868,640
43 73,562,587
44 73,099,402
45 2,268,585
46 73,120,494
53a F8396= 32,901
53b F8839= 63,287
53c F5695= 139,624
54a F3800= 153,569
54b F8801= 230,154
54c other= 3,841
54c AMV= 22,879
54c F8835= 0
55 32,084,791
56 63,381,520

Other Taxes

57 Self-employment tax. Attach Schedule SE
58 Unreported social security and Medicare tax from Form: a 4137 b 8919
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
60 Additional taxes: a AEIC payments b Household employment taxes. Attach Schedule H
61 Add lines 56 through 60. This is your total tax Recapture Tax = 10,562 Other Taxes = 582,655

57 10,271,579
58 a= 128,172 b= 49,583
59 4,330,461
60 a= 114,680 b= 86,235
61 68,811,022

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099
63 2008 estimated tax payments and amount applied from 2007 return
64a Earned income credit (EIC)
b Nontaxable combat pay election 64b 7,582
65 Excess social security and tier 1 RRTA tax withheld (see page 61)
66 Additional child tax credit. Attach Form 8812
67 Amount paid with request for extension to file (see page 61)
68 Credits from Form: a 2439 b 4136 c 8801 d 8885
69 First-time homebuyer credit. Attach Form 5405
70 Recovery rebate credit (see worksheet on pages 62 and 63)
71 Add lines 62 through 70. These are your total payments

62 86,286,060
63 5,874,774
64a 20,205,559
65 977,446
66 14,779,488
67 575,468
68
69 1,017,249
70 20,425,814
71 92,017,477
68a F2439= 42,786
68b F4136= 193,715
68c F8801= 168,000
68d F8885= 1,659

Refund

Direct deposit? See page 63 and fill in 73b, 73c, and 73d, or Form 8888.

72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid
73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here
b Routing number
c Type: Checking Savings
d Account number
74 Amount of line 72 you want applied to your 2009 estimated tax

72 82,085,685
73a 80,578,437
74 2,503,022
75 10,833,794

Amount You Owe

75 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 65
76 Estimated tax penalty (see page 65)

75 10,833,794
76 3,204,341

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? Yes. Complete the following. No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

Paid Preparer's Use Only

Preparer's signature 59,706,911 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.

1040A

U.S. Individual Income Tax Return (99) 2008

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

Label
(See page 17.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign

LABEL HERE	Your first name and initial	Last name	OMB No. 1545-0074
	Total Forms Filed = 36,280,305		Your social security number 36,280,305
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number 10,849,235
	Total Forms Filed Electronically = 28,761,499		
Home address (number and street). If you have a P.O. box, see page 17.		Apt. no.	▲ You must enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 17.		Checking a box below will not	
Single = 13,289,284 Joint = 10,001,847		Y = *1,074,742 Y = **885,385	
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 17)		<input type="checkbox"/> You <input type="checkbox"/> Spouse	

Filing status
Check only one box.

13,289,284 **1** Single
 10,001,847 **2** Married filing jointly (even if only one had income)
 847,388 **3** Married filing separately. Enter spouse's SSN above and full name here. ▶
 12,121,024 **4** Head of household (with qualifying person). (See page 18). If the qualifying person is a child but not your dependent, enter this child's name here. ▶
 20,762 **5** Qualifying widow(er) with dependent child (see page 19)

Exemptions

6a **Yourself.** If someone can claim you as a dependent, **do not check** box 6a. = 35,459,988
b **Spouse** = 10,010,868

If more than six dependents, see page 20.

(1) First name Last name		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 20)
CHILDREN AT HOME		16,776,268	28,315,185	14,987,749
CHILDREN AWAY FROM HOME		190,668	240,808	8,536,430
PARENTS		1,102,616	1,339,144	2,846,912
OTHER DEPENDENTS		3,625,628	5,618,708	903,688
TOTAL DEPENDENTS		19,725,737	35,513,845	<input type="checkbox"/>
Total		Returns = See 6a	Exem. = 80,983,698	<input type="checkbox"/>

Boxes checked on 45,469,853 6a and 6b

No. of children on 6c who:
 Returns = 16,776,268
 • **lived with you** Exem. = 28,315,185
 • **did not live with you due to divorce or separation** Returns = 190,668 (see page 21) Exem. = 240,808
Dependents on 6c not entered above

Add numbers on lines above

d Total number of exemptions claimed.

Income

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

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment.

7 Wages, salaries, tips, etc. Attach Form(s) W-2.	7	31,940,490
8a Taxable interest. Attach Schedule 1 if required.	8a	9,348,128
b Tax-exempt interest. Do not include on line 8a.	8b	180,089
9a Ordinary dividends. Attach Schedule 1 if required.	9a	3,034,248
b Qualified dividends (see page 24).	9b	2,260,915
10 Capital gain distributions (see page 24).	10	645,402
11a IRA distributions.	11a	1,881,561
11b Taxable amount (see page 24).	11b	1,787,780
12a Pensions and annuities.	12a	5,638,877
12b Taxable amount (see page 25).	12b	5,301,026
Other Income = 589,876		
13 Unemployment compensation and Alaska Permanent Fund dividends.	13	2,834,992
14a Social security benefits.	14a	6,695,031
14b Taxable amount (see page 27).	14b	2,742,608
15 Add lines 7 through 14b (far right column). This is your total income .	15	35,926,209

Adjusted gross income

16 Educator expenses (see page 29).	16	678,023
17 IRA deduction (see page 29).	17	432,434
18 Student loan interest deduction (see page 31).	18	3,099,050
19 Tuition and fees deduction. Attach Form 8917.	19	1,136,759
20 Add lines 16 through 19. These are your total adjustments .	20	4,822,406
21 Subtract line 20 from line 15. This is your adjusted gross income .	21	36,280,305

Department of the Treasury—Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040EZ

Income Tax Return for Single and Joint Filers With No Dependents 2008

OMB No. 1545-0074

Label (See page 9).

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign (page 9)

Form fields for personal information: Your first name and initial, Last name, Total Forms Filed = 21,852,270, Home address, City, town or post office, state, and ZIP code. Single = 20,892,752, Joint = 959,519.

Your social security number: 21,852,270

Spouse's social security number: 959,519

You must enter your SSN(s) above.

Checking a box below will not change your tax or refund. Y = * 962,061 Y = ** 98,248

Check here if you, or your spouse if a joint return, want \$3 to go to this fund. [] You [] Spouse

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

Table with 3 columns: Line number, Description, Amount. Includes lines 1-6 for wages, interest, unemployment, and adjusted gross income.

Payments and tax

Table with 3 columns: Line number, Description, Amount. Includes lines 7-11 for federal income tax withheld, EIC, recovery rebate credit, and total payments.

Refund

Have it directly deposited! See page 18 and fill in 12b, 12c, and 12d or Form 8888.

Table with 3 columns: Line number, Description, Amount. Includes line 12a for refund and routing/account numbers.

Amount you owe

Table with 3 columns: Line number, Description, Amount. Includes line 13 for amount you owe.

Third party designee

Form for third party designee: Do you want to allow another person to discuss this return with the IRS? [] Yes. Complete the following. [] No

Sign here

Joint return? See page 6. Keep a copy for your records.

Signature section: Under penalties of perjury, I declare that I have examined this return... Includes fields for taxpayer and spouse signatures, dates, occupations, and phone numbers.

Paid preparer's use only

Form for paid preparer: Preparer's signature, Date, Check if self-employed, Preparer's SSN or PTIN, Firm's name, EIN, Phone no.

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

Schedule 2
 (Form 1040A)

Child and Dependent Care Expenses for Form 1040A Filers (99) **2008** NUMBER OF RETURNS FILED FOR SELECTED LINES

OMB No. 1545-0074

Name(s) shown on Form 1040A	Total Schedules Filed = 2,053,912	Your social security number
-----------------------------	-----------------------------------	-----------------------------

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)
				2,053,912

(If you have more than two care providers, see the instructions.)

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

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

Part II

Credit for child and dependent care expenses

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2008 for the person listed in column (a)
First	Last		
			2,043,235
			540,255

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 27.

3	2,028,188
---	-----------

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

4	2,065,280
---	-----------

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	565,786
---	---------

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

6	2,028,188
---	-----------

7 Enter the amount from Form 1040A, line 22. **7**

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

If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$29,000—31,000		.27
15,000—17,000		.34	31,000—33,000		.26
17,000—19,000		.33	33,000—35,000		.25
19,000—21,000		.32	35,000—37,000		.24
21,000—23,000		.31	37,000—39,000		.23
23,000—25,000		.30	39,000—41,000		.22
25,000—27,000		.29	41,000—43,000		.21
27,000—29,000		.28	43,000—No limit		.20

9 Multiply **line 6** by the decimal amount on line 8. If you paid 2007 expenses in 2008, see the instructions.

9	current yr. - 2,028,188	prior year - 0
---	-------------------------	----------------

10 Enter the amount from Form 1040A, line 28.

10	
----	--

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	total credit- 1,876,479
----	-------------------------

Part III**Dependent care benefits**

12	Enter the total amount of dependent care benefits you received for 2008. This amount should be shown in box 10 of your Form(s) W-2. Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12	89,905	
13	Enter the amount, if any, you carried over from 2007 and used in 2008 during the grace period. See the instructions.	13		
14	Enter the amount, if any, you forfeited or carried forward to 2009. See the instructions.	14	()
15	Combine lines 12 through 14. See the instructions.	15		
16	Enter the total amount of qualified expenses incurred in 2008 for the care of the qualifying person(s).	16	83,897	
17	Enter the smaller of line 15 or 16.	17		
18	Enter your earned income . See the instructions.	18	2,065,280	
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • 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 18. 	19	565,786	
20	Enter the smallest of line 17, 18, or 19.	20		
21	Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 20, or • \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19). 	21	72,204	
22	Taxable benefits. Subtract line 21 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	22	20,706	
To claim the child and dependent care credit, complete lines 23 through 27 below.				
23	Enter \$3,000 (\$6,000 if two or more qualifying persons).	23		
24	Enter the amount from line 21.	24	72,204	
25	Subtract line 24 from line 23. If zero or less, stop . You cannot take the credit. Exception. If you paid 2007 expenses in 2008, see the instructions for line 9.	25		
26	Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on line 21 above. Then, add the amounts in column (c) and enter the total here.	26		
27	Enter the smaller of line 25 or 26. Also, enter this amount on line 3 on the front of this schedule and complete lines 4 through 11.	27	2,028,188	

Schedule 3 (Form 1040A)

Department of the Treasury—Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

(99) 2008

OMB No. 1545-0074

Name(s) shown on Form 1040A

Total Schedules Filed = 71,388

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2008:

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

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

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

Part I

If your filing status is:

And by the end of 2008:

Check only one box:

Check the box for your filing status and age

Single, Head of household, or Qualifying widow(er)

1 You were 65 or older 1 []

2 You were under 65 and you retired on permanent and total disability 2 []

3 Both spouses were 65 or older 3 []

4 Both spouses were under 65, but only one spouse retired on permanent and total disability 4 []

Married filing jointly

5 Both spouses were under 65, and both retired on permanent and total disability. 5 []

6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability 6 []

7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability 7 []

Married filing separately

8 You were 65 or older and you lived apart from your spouse for all of 2008 8 []

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2008 9 []

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

Part II Statement of permanent and total disability

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 2008, check this box []

- If you checked this box, you do not have to get another statement for 2008. 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.

Complete this part only if you checked box 2, 4, 5, 6, or 9 above.

Part III
Figure your credit

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

Did you check box 2, 4, 5, 6, or 9 in Part I?

Yes —> You **must** complete line 11.

No —> Enter the amount from line 10 on line 12 and go to line 13.

11	If you checked (in Part I):			
	<ul style="list-style-type: none"> 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	6,765

12	If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10.		12	71,388
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13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2008.			
a	Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see the instructions).	13a	13,944	
b	Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see the instructions).	13b	3,238	
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	13,944	
14	Enter the amount from Form 1040A, line 22.	14		

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

16	Subtract line 15 from line 14. If zero or less, enter -0-.		16	57,695
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17	Enter one-half of line 16.		17	57,695
-----------	----------------------------	--	----	--------

18	Add lines 13c and 17.		18	62,711
-----------	-----------------------	--	----	--------

19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20.		19	64,115
-----------	--	--	----	--------

20	Multiply line 19 by 15% (.15).		20	
-----------	--------------------------------	--	----	--

21	Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.		21	
-----------	---	--	----	--

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	49,754
-----------	--	--	----	--------

NUMBER OF RETURNS FILED FOR SELECTED LINES
Schedule A—Itemized Deductions

OMB No. 1545-0074

SCHEDULES A&B
(Form 1040)

(Schedule B is on back)

2008

Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Total Schedules Filed = 48,840,259

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.					
	1	Medical and dental expenses (see page A-1).	1	10,155,306		
	2	Enter amount from Form 1040, line 38	2			
	3	Multiply line 2 by 7.5% (.075)	3	10,152,333		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		10,155,306	
Taxes You Paid <small>(See page A-2.)</small>	5 State and local (check only one box):		5	46,447,827		
	a <input type="checkbox"/> Income taxes, or					
	b <input type="checkbox"/> General sales taxes					
	6	Real estate taxes (see page A-5)	6	41,643,497		
	7	Personal property taxes	7	20,951,688		
	8	Other taxes. List type and amount ▶	8	2,829,321		
	9	Add lines 5 through 8	9		47,836,465	
Interest You Paid <small>(See page A-5.)</small>	10	Home mortgage interest and points reported to you on Form 1098	10	38,272,160		
	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-6 and show that person's name, identifying no., and address ▶	11	1,070,285		
	Note. Personal interest is not deductible.					
	12	Points not reported to you on Form 1098. See page A-6 for special rules.	12	2,494,473		
	13	Qualified mortgage insurance premiums (see page A-6)	13	2,664,681		
	14	Investment interest. Attach Form 4952 if required. (See page A-6.)	14	336,217		
	15	Add lines 10 through 14	15	1,731,536	39,199,760	
Gifts to Charity <small>If you made a gift and got a benefit for it, see page A-7.</small>	16	Gifts by cash or check. If you made any gift of \$250 or more, see page A-7	16	36,217,970		
	17	Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500	17	23,027,465		
	18	Carryover from prior year	18	439,233		
	19	Add lines 16 through 18. Capital Gains Deduction Limitation = 31,555	19		39,250,369	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See page A-8.)	20		336,746	
Job Expenses and Certain Miscellaneous Deductions <small>(See page A-9.)</small>	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶	21	15,790,907		
	22	Tax preparation fees	22	22,822,458		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	9,615,230		
	24	Add lines 21 through 23	24	29,592,695		
	25	Enter amount from Form 1040, line 38	25			
	26	Multiply line 25 by 2% (.02)	26	29,591,494		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27		12,436,636	
Other Miscellaneous Deductions	28	Other—from list on page A-10. List type and amount ▶ Gambling Loss Deduction = 1,033,797 Other Than Gambling Ded = 610,275 Property Income, Casualty & Theft Deduction = 19,204	28		1,641,535	
Total Itemized Deductions	29	Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. 6,783,275 = <input type="checkbox"/> Yes. Your deduction may be limited. See page A-10 for the amount to enter. ▶	29		48,167,223	
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here 145,442 = <input type="checkbox"/>				

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

Total Schedules Filed = 25,551,356

Your social security number

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

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

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

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

Of the total schedules filed, the component parts are as follows:
F1040 = 23,010,227 F1040A = 2,541,129

The component parts of line 2 are as follows:
F1040 = 21,990,996 F1040A = 2,449,393

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

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 9a.)

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

5 List name of payer

The component parts of line 6 are as follows:
F1040 = 16,551,658 F1040A = 971,809

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

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.

- 7a At any time during 2008, 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?
7b If "Yes," enter the name of the foreign country
8 During 2008, 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

NUMBER OF RETURNS FILED FOR SELECTED LINES

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2008

Attachment Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

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

Name of proprietor: Total Schedules Filed = 25,204,721 Includes 4,356,802 Schedule C-EZ's

Social security number (SSN):

A Principal business or profession, including product or service (see page C-3 of the instructions) **B** Enter code from pages C-9, 10, & 11
▶ 22,614,555

C Business name. If no separate business name, leave blank. **D** Employer ID number (EIN), if any
3,247,288

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

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶ Accounting method = 23,873,614 Mat. Part. = 18,380,919

G Did you "materially participate" in the operation of this business during 2008? If "No," see page C-4 for limit on losses Yes No

H If you started or acquired this business during 2008, check here Boxes checked = 1,726,371 ▶

Part I Income

1	Gross receipts or sales. Caution. See page C-4 and check the box if: <ul style="list-style-type: none"> This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see page C-4 for limit on losses. Boxes checked = 82,111 <input type="checkbox"/>	1	21,461,728
2	Returns and allowances	2	672,723
3	Subtract line 2 from line 1	3	21,469,866
4	Cost of goods sold (from line 42 on page 2)	4	4,411,192
5	Gross profit. Subtract line 4 from line 3.	5	21,510,272
6	Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4).	6	1,129,239
7	Gross income. Add lines 5 and 6	7	21,727,102

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

8	Advertising	8	5,786,236	18	Office expense	18	7,432,631
9	Car and truck expenses (see page C-5)	9	11,668,860	19	Pension and profit-sharing plans	19	144,948
10	Commissions and fees	10	1,003,140	20	Rent or lease (see page C-6):	20a	1,904,988
11	Contract labor (see page C-5)	11	1,971,678	20a	a Vehicles, machinery, and equipment	20b	3,013,476
12	Depletion	12	83,019	20b	b Other business property	21	4,496,961
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-5)	13	6,597,674	21	Repairs and maintenance	22	9,100,565
14	Employee benefit programs (other than on line 19)	14	280,368	22	Supplies (not included in Part III)	23	6,211,812
15	Insurance (other than health)	15	5,753,083	23	Taxes and licenses	24	6,211,812
16	Interest:			24	Travel, meals, and entertainment:	24a	4,270,994
16a	a Mortgage (paid to banks, etc.)	16a	650,758	24a	a Travel	24b	6,127,099
16b	b Other	16b	1,796,319	24b	b Deductible meals and entertainment (see page C-7)	25	8,332,329
17	Legal and professional services	17	7,458,793	25	Utilities	26	1,240,583
				26	Wages (less employment credits)	27	11,997,953
				27	Other expenses (from line 48 on page 2)		
28	Total expenses before expenses for business use of home. Add lines 8 through 27	28	19,244,522			29	22,397,027
29	Tentative profit or (loss). Subtract line 28 from line 7	29	22,397,027			30	3,393,080
30	Expenses for business use of your home. Attach Form 8829	30	3,393,080				
31	Net profit or (loss). Subtract line 30 from line 29. <ul style="list-style-type: none"> If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see page C-7). Estates and trusts, enter on Form 1041, line 3. If a loss, you must go to line 32. nondeductible loss (+)/suspended loss carryover (-) = 98,265 	31	22,111,687				
32	If you have a loss, check the box that describes your investment in this activity (see page C-8). <ul style="list-style-type: none"> If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions on page C-7). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. Your loss may be limited. 					32a	At risk = 5,877,374 <input type="checkbox"/> All investment is at risk.
						32b	<input type="checkbox"/> Some investment is not at risk.

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

Department of the Treasury
 Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2008

Attachment
 Sequence No. **09A**

Name of proprietor

Total Forms Filed = 4,356,802 Data is tabulated with the Schedule C's

Social security number (SSN)

Part I General Information

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

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-5 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service	B Enter code from pages C-9, 10, & 11
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), if any
E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.	
City, town or post office, state, and ZIP code	

Part II Figure Your Net Profit

1 Gross receipts. Caution. See the instructions for Schedule C, line 1, on page C-4 and check the box if: <ul style="list-style-type: none"> • This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. 	<input type="checkbox"/>	1	
2 Total expenses (see instructions on page 2). If more than \$5,000, you must use Schedule C		2	
3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12 , and Schedule SE, line 2 , or on Form 1040NR, line 13 . (If you checked the box on line 1, do not report the amount from line 3 on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3		3	

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

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

5 Of the total number of miles you drove your vehicle during 2008, enter the number of miles you used your vehicle for:

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

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

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

8a Do you have evidence to support your deduction? **Yes** **No**

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

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Capital Gains and Losses

OMB No. 1545-0074

2008

Attachment
Sequence No. **12**

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).

▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

Name(s) shown on return

Your social security number

Total Schedules filed = 21,230,432 Total Sales reported with Form 1099 = 16,835,222

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2					9,639,666
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)			10,038,541		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824					502,592
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					1,218,868
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					(1,625,643)
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)					11,039,585

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year Short Term Non-Ded Loss = *

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8					
9 Enter your long-term totals, if any, from Schedule D-1, line 9					13,123,900
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)			13,818,447		
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					2,325,514
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					1,923,475
13 Capital gain distributions. See page D-2 of the instructions					8,222,468
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					(3,899,085)
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back					18,168,186

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

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result.</p> <p>If line 16 is:</p> <ul style="list-style-type: none"> ● A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. ● A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. ● Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 	16	20,409,219	
<p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>			
<p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions ▶</p>	18	76,733	
<p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions ▶</p>	19	743,455	
<p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.</p>			
<p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> ● The loss on line 16 or ● (\$3,000), or if married filing separately, (\$1,500) } <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21	()	
<p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>			

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

OMB No. 1545-0074

2008

Attachment Sequence No. 13

Department of the Treasury Internal Revenue Service (99)

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

Name(s) shown on return

Total Schedules Filed = 17,711,465

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties

Table with 2 main sections: 1. List the type and address of each rental real estate property; 2. For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: 14 days or 10% of the total days rented at fair rental value?

Main table for rental income and expenses. Columns: Income, Properties (A, B, C), Totals. Rows include Rents received, Royalties received, Advertising, Auto and travel, Cleaning and maintenance, Commissions, Insurance, Legal and other professional fees, Management fees, Mortgage interest, Other interest, Repairs, Supplies, Taxes, Utilities, Other (list), Total expenses, Income or (loss) from rental real estate, Deductible rental real estate loss, Income, Losses, and Total rental real estate and royalty income or (loss).

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

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? Yes No Yes = 9,339,712

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows include Number of PARTNERSHIPS and Number of S-CORPS.

Table with 6 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Rows include PARTNERSHIPS and S-CORPS, and Totals.

Part III Income or Loss From Estates and Trusts

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

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows include Totals and lines 35, 36, 37.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows include line 38 and line 39.

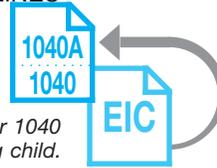
Part V Summary

Table with 2 columns: Description, Amount. Rows include Net farm rental income or (loss) from Form 4835, Total income or (loss), Reconciliation of farming and fishing income, and Reconciliation for real estate professionals.

SCHEDULE EIC
(Form 1040A or 1040)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Earned Income Credit
Qualifying Child Information



OMB No. 1545-0074

2008

Attachment Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Total Schedules Filed = 19,226,833

Your social security number

- Before you begin:**
- See the instructions for Form 1040A, lines 40a and 40b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
 - Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See 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.

Qualifying Child Information

Child 1

Child 2

	First name	Last name	First name	Last name
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.				
2 Child's SSN The child must have an SSN as defined on page 43 of the Form 1040A instructions or page 49 of the Form 1040 instructions unless the child was born and died in 2008. If your child was born and died in 2008 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.		19,223,827		9,832,674
3 Child's year of birth	Year <u>19.226.833</u> ____ ____ <i>If born after 1989, skip lines 4a and 4b; go to line 5.</i>		Year <u>9.833.677</u> ____ ____ <i>If born after 1989, skip lines 4a and 4b; go to line 5.</i>	
4 If the child was born before 1990—	= 1,005,288		= 457,821	
a Was the child under age 24 at the end of 2008 and a student?	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue.</i>	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue.</i>
b Was the child permanently and totally disabled during any part of 2008?	<input type="checkbox"/> = 414.485 Yes. <i>Continue.</i>	<input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> = 159.992 Yes. <i>Continue.</i>	<input type="checkbox"/> No. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	19,226,833		9,834,325	
6 Number of months child lived with you in the United States during 2008 • If the child lived with you for more than half of 2008 but less than 7 months, enter "7." • If the child was born or died in 2008 and your home was the child's home for the entire time he or she was alive during 2008, enter "12."	12,970,502 months <i>Do not enter more than 12 months.</i>		9,825,778 months <i>Do not enter more than 12 months.</i>	



You may also be able to take the additional child tax credit if your child **(a)** was under age 17 at the end of 2008, **and** **(b)** is a U.S. citizen, U.S. national, or U.S. resident alien. For more details, see the instructions for line 41 of Form 1040A or line 66 of Form 1040.

NUMBER OF RETURNS FILED FOR SELECTED LINES

**SCHEDULE F
(Form 1040)**

Profit or Loss From Farming

OMB No. 1545-0074

2008
Attachment
Sequence No. **14**

Department of the Treasury
Internal Revenue Service (99)

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

▶ See Instructions for Schedule F (Form 1040).

Name of proprietor	Social security number (SSN)
Total Forms Filed = 2,008,701	
A Principal product. Describe in one or two words your principal crop or activity for the current tax year.	B Enter code from Part IV ▶ 1,889,373
C Accounting method: (1) <input type="checkbox"/> Cash = 1,979,705 (2) <input type="checkbox"/> Accrual = 39,720	D Employer ID number (EIN), if any 137,546

Material Participation 'Yes' = 1,975,924

E Did you "materially participate" in the operation of this business during 2008? If "No," see page F-3 for limit on passive losses. Yes No

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

1 Sales of livestock and other items you bought for resale	1	345,838		
2 Cost or other basis of livestock and other items reported on line 1	2	275,028		
3 Subtract line 2 from line 1			3	351,439
4 Sales of livestock, produce, grains, and other products you raised			4	**1,228,279
5a Cooperative distributions (Form(s) 1099-PATR)	5a	**482,063	5b Taxable amount	5b
6a Agricultural program payments (see page F-3)	6a	**721,525	6b Taxable amount	6b
7 Commodity Credit Corporation (CCC) loans (see page F-3):				
a CCC loans reported under election			7a	**10,775
b CCC loans forfeited	7b	**1,102	7c Taxable amount	7c
8 Crop insurance proceeds and federal crop disaster payments (see page F-3):				
a Amount received in 2008	8a	143,609	8b Taxable amount	8b
c If election to defer to 2009 is attached, check here ▶ <input type="checkbox"/>			8d	8d
d Amount deferred from 2007			9	**198,498
9 Custom hire (machine work) income			10	**622,696
10 Other income, including federal and state gasoline or fuel tax credit or refund (see page F-4)				
11 Gross income. Add amounts in the right column for lines 3 through 10. If you use the accrual method to figure your income, enter the amount from Part III, line 51. ▶			11	1,723,833

Part II Farm Expenses—Cash and Accrual Method.

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

12 Car and truck expenses (see page F-5). Also attach Form 4562	12	599,030		
13 Chemicals	13	504,226		
14 Conservation expenses (see page F-5)	14	34,960		
15 Custom hire (machine work)	15	508,590		
16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F-5)	16	1,506,317		
17 Employee benefit programs other than on line 25	17	37,940		
18 Feed	18	1,111,829		
19 Fertilizers and lime	19	760,203		
20 Freight and trucking	20			
21 Gasoline, fuel, and oil	21	1,245,884		
22 Insurance (other than health)	22	1,058,541		
23 Interest:				
a Mortgage (paid to banks, etc.)	23a	412,956		
b Other	23b	525,377		
24 Labor hired (less employment credits)	24	383,137		
25 Pension and profit-sharing plans	25		25	5,870
26 Rent or lease (see page F-6):				
a Vehicles, machinery, and equipment	26a		26a	
b Other (land, animals, etc.)	26b		26b	
27 Repairs and maintenance			27	1,376,455
28 Seeds and plants			28	656,290
29 Storage and warehousing			29	
30 Supplies			30	1,190,340
31 Taxes			31	1,113,513
32 Utilities			32	
33 Veterinary, breeding, and medicine			33	
34 Other expenses (specify):				
a	34a		34a	
b	34b		34b	
c	34c		34c	
d	34d		34d	
e	34e		34e	
f	34f		34f	

35 **Total expenses.** Add lines 12 through 34f. If line 34f is negative, see instructions ▶ Total of all unmarked expenses = 1,670,886

36 **Net farm profit or (loss).** Subtract line 35 from line 11. Partnerships, see page F-7.
 • If a profit, enter the profit on both **Form 1040, line 18**, and **Schedule SE, line 1a**;
 on **Form 1040NR, line 19**; or on **Form 1041, line 6**.
 • If a loss, you **must** go to line 37. Nondeductible Loss (+) / Suspended Carryover (-) = 7,784

37 If you have a loss, you **must** check the box that describes your investment in this activity (see page F-7).
 • If you checked 37a, enter the loss on both **Form 1040, line 18**, and **Schedule SE, line 1a**;
 on **Form 1040NR, line 19**; or on **Form 1041, line 6**. At risk = 1,395,960
 • If you checked 37b, you **must** attach **Form 6198**. Your loss may be limited.

37a All investment is at risk.
 37b Some investment is not at risk.

Part III Farm Income—Accrual Method (see page F-7).

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

38	Sales of livestock, produce, grains, and other products	38	**1,228,279	
39a	Cooperative distributions (Form(s) 1099-PATR)	39a	**482,063	39b Taxable amount
40a	Agricultural program payments	40a	**721,525	40b Taxable amount
41	Commodity Credit Corporation (CCC) loans:			
a	CCC loans reported under election	41a	**10,775	
b	CCC loans forfeited	41b	**1,102	41c Taxable amount
42	Crop insurance proceeds	42	**133,219	
43	Custom hire (machine work) income	43	**198,498	
44	Other income, including federal and state gasoline or fuel tax credit or refund	44	**622,696	
45	Add amounts in the right column for lines 38 through 44	45	14,266	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46		
47	Cost of livestock, produce, grains, and other products purchased during the year	47		
48	Add lines 46 and 47	48		
49	Inventory of livestock, produce, grains, and other products at end of year	49		
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*	50		
51	Gross income. Subtract line 50 from line 45. Enter the result here and on Part I, line 11 ▶	51	13,225	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51 and on Part I, line 11.

Part IV Principal Agricultural Activity Codes



File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if (a) your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or (b) you are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

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

Select the code that best identifies your primary farming activity and enter the six digit number on page 1, line B.

Crop Production

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

Animal Production

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

Forestry and Logging

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

Schedule R (Form 1040)

Credit for the Elderly or the Disabled

OMB No. 1545-0074

2008

Attachment Sequence No. 16

Department of the Treasury Internal Revenue Service (99)

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

Name(s) shown on Form 1040

Total Schedules Filed = 126,876

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2008:

- 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 Total Filing Status and Age Indicator Boxes Checked = 246,814

If your filing status is: And by the end of 2008: Check only one box:

Single, Head of household, or Qualifying widow(er) 1 You were 65 or older 1 [] 2 You were under 65 and you retired on permanent and total disability 2 []

3 Both spouses were 65 or older 3 []

4 Both spouses were under 65, but only one spouse retired on permanent and total disability 4 []

Married filing jointly 5 Both spouses were under 65, and both retired on permanent and total disability 5 []

6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability 6 []

7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability 7 []

Married filing separately 8 You were 65 or older and you lived apart from your spouse for all of 2008 8 []

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2008 9 []

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

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

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

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2008, check this box []

- If you checked this box, you do not have to get another statement for 2008. 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	}	. . . . .	10
	Box 3, 5, or 6	\$7,500			
	Box 8 or 9	\$3,750			
	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):				
	<ul style="list-style-type: none"> 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
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
					126,876
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2008.				
	a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see page R-3).		}	. . . . .	13a
		31,857			
	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
		3,238			
	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
		31,892			
14	Enter the amount from Form 1040, line 38				14
15	If you checked (in Part I):	Enter:			
	Box 1 or 2	\$7,500	}	. . . . .	15
	Box 3, 4, 5, 6, or 7	\$10,000			
	Box 8 or 9	\$5,000			
16	Subtract line 15 from line 14. If zero or less, enter -0-				16
					92,847
17	Enter one-half of line 16				17
					92,847
18	Add lines 13c and 17				18
					108,623
19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20				19
					115,615
20	Multiply line 19 by 15% (.15)				20
21	Enter the amount from Form 1040, line 46				21
22	Enter the total of any amounts from Form 1040, lines 47 and 48				22
23	Subtract line 22 from line 21. If zero or less, stop ; you cannot take the credit				23
24	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 49				24
					75,488

SCHEDULE SE
(Form 1040)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Self-Employment Tax

OMB No. 1545-0074

2008
Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

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

Name of person with self-employment income (as shown on Form 1040) Total Schedules Filed = 18,471,792	Social security number of person with self-employment income ▶	:	:
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Who Must File Schedule SE

You must file Schedule SE if:

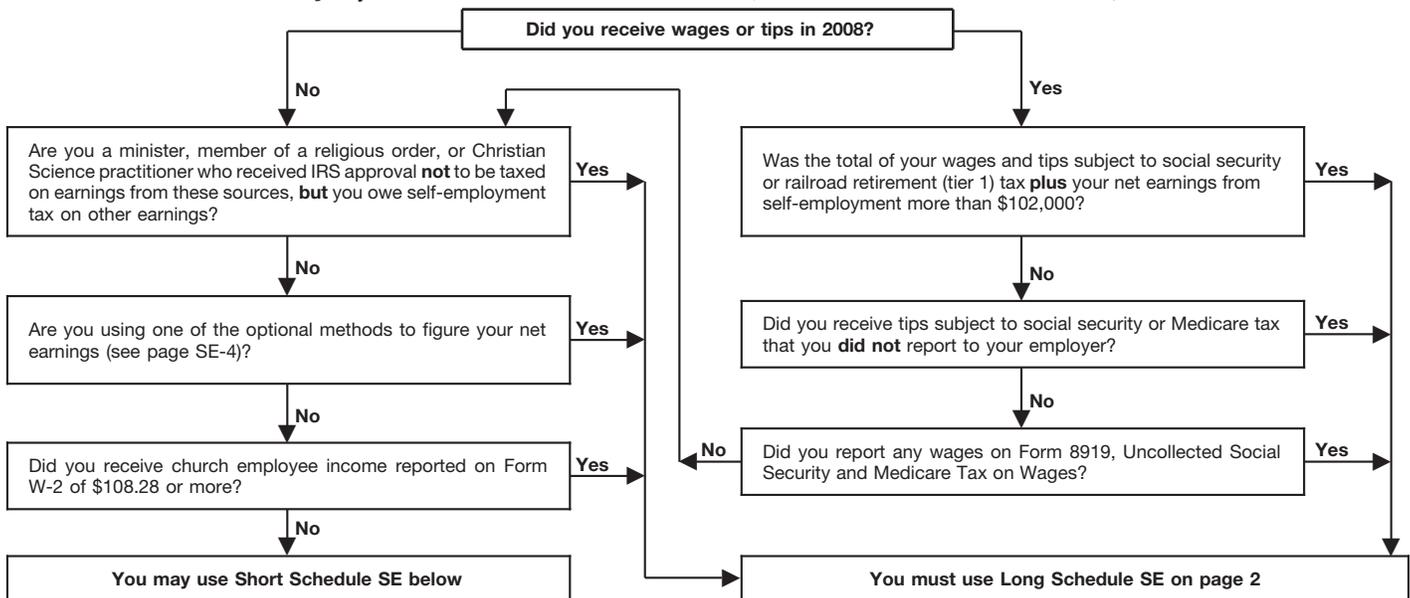
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious 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-4).

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 57.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE*, above.



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

1a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	625,929	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code X	1b	(6,018)	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report	2	17,028,212	
3 Combine lines 1a, 1b, and 2	3		
4 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4	17,395,846	
5 Self-employment tax. If the amount on line 4 is: • \$102,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57. • More than \$102,000, multiply line 4 by 2.9% (.029). Then, add \$12,648 to the result. Enter the total here and on Form 1040, line 57	5	17,411,224	
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27	6		

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶		
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Section B—Long Schedule SE

Part I Self-Employment Tax

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

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I ▶ <input type="checkbox"/>			
1a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see page SE-4)	1a	625,929	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code X	1b	(6,018)	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2	17,028,212	
3 Combine lines 1a, 1b, and 2	3		
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	17,395,846	
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
c Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue. ▶	4c	17,394,151	
5a Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	5a	33,433	
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
6 Net earnings from self-employment. Add lines 4c and 5b	6	17,411,223	
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 2008	7	102,000	00
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$102,000 or more, skip lines 8b through 10, and go to line 11	8a	1,943,499	
b Unreported tips subject to social security tax (from Form 4137, line 10)	8b	4,644	
c Wages subject to social security tax (from Form 8919, line 10)	8c	4,805	
d Add lines 8a, 8b, and 8c	8d	1,948,999	
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶	9		
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10	16,686,452	
11 Multiply line 6 by 2.9% (.029)	11	17,411,224	
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57	12	17,411,224	
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27	13		

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

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ was not more than \$6,300, or (b) your net farm profits ² were less than \$4,548.			
14 Maximum income for optional methods	14	4,200	00
15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$4,200. Also include this amount on line 4b above	15	27,465	
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$4,548 and also less than 72.189% of your gross nonfarm income, ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.			
Caution. You may use this method no more than five times.			
16 Subtract line 15 from line 14	16		
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17	14,107	

¹From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.

²From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

³From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

⁴From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **982**
(Rev. February 2009)

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

OMB No. 1545-0046

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **94**

Name shown on return

Total Forms Filed = 147,841

Identifying number

Part I General Information (see instructions)

- 1 Amount excluded is due to (check applicable box(es)):
 - a Discharge of indebtedness in a title 11 case 12,578
 - b Discharge of indebtedness to the extent insolvent (not in a title 11 case) 46,081
 - c Discharge of qualified farm indebtedness 296
 - d Discharge of qualified real property business indebtedness 9,136
 - e Discharge of qualified principal residence indebtedness 82,075
 - f Discharge of certain indebtedness of a qualified individual because of Midwestern disasters 1,295
- 2 Total amount of discharged indebtedness excluded from gross income. **2** 145,524
- 3 Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? Yes No

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

Enter amount excluded from gross income:

4	For a discharge of qualified real property business indebtedness, applied to reduce the basis of depreciable real property	4	
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	5	
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge	6	
7	Applied to reduce any general business credit carryover to or from the tax year of the discharge	7	
8	Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge	8	
9	Applied to reduce any net capital loss for the tax year of the discharge including any capital loss carryovers to the tax year of the discharge	9	
10a	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. <i>DO NOT use in the case of discharge of qualified farm indebtedness.</i>	10a	
10b	Applied to reduce the basis of your principal residence. <i>Enter amount here ONLY if line 1e is checked</i>	10b	36,747
11	For a discharge of qualified farm indebtedness, applied to reduce the basis of:		
11a	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	
11b	b Land used or held for use in a trade or business of farming	11b	
11c	c Other property used or held for use in a trade or business, or for the production of income	11c	
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12	
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	13	

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

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

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

(State of incorporation)

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **2106**
 Department of the Treasury
 Internal Revenue Service (99)

Employee Business Expenses

OMB No. 1545-0074

2008

Attachment
 Sequence No. **129**

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Your name Total Forms Filed = 9,206,616 Includes 4,675,992 2106EZ's	Occupation in which you incurred expenses	Social security number
--	---	------------------------

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 22c or line 29. (Rural mail carriers: See instructions.)	5,275,276	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2,023,168	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	1,822,014	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment.	5,677,131	
5 Meals and entertainment expenses (see instructions)		3,023,829
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	8,176,900	

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)	474,028	174,163
---	---------	---------

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

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8) Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.	8,154,281	3,002,155
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)		3,000,496
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 21 (or on Schedule A (Form 1040NR), line 9). (Reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶		8,315,346

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	/ /	/ /
12	Total miles the vehicle was driven during 2008	miles	miles
13	Business miles included on line 12	miles	miles
14	Percent of business use. Divide line 13 by line 12	%	%
15	Average daily roundtrip commuting distance	miles	miles
16	Commuting miles included on line 12	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12.	miles	miles
18	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
20	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
21	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

22a	Multiply business miles driven before July 1, 2008, by 50.5¢ (.505)	22a	4,650,974		
b	Multiply business miles driven after June 30, 2008, by 58.5¢ (.585)	22b	4,324,473		
c	Add lines 22a and 22b. Enter the result here and on line 1	22c		4,813,623	

Section C—Actual Expenses

		(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.		
24a	Vehicle rentals		
b	Inclusion amount (see instructions)		
c	Subtract line 24b from line 24a		
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)		
26	Add lines 23, 24c, and 25		
27	Multiply line 26 by the percentage on line 14		
28	Depreciation (see instructions)		
29	Add lines 27 and 28. Enter total here and on line 1.	502,464	

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

Form **2106-EZ**

Unreimbursed Employee Business Expenses

2008

Attachment
Sequence No. **129A**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**

Your name Total Forms Filed = 4,675,992	Occupation in which you incurred expenses	Social security number : : :
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You May Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2008.

Caution: You can use the standard mileage rate for 2008 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1 Vehicle expense using the standard mileage rate. Complete Part II and then go to line 1a below.			
a Multiply business miles driven before July 1, 2008, by 50.5¢ (.505) .	1a		
b Multiply business miles driven after June 30, 2008, by 58.5¢ (.585) .	1b		
c Add lines 1a and 1b	1c		
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3		
4 Business expenses not included on lines 1c through 3. Do not include meals and entertainment	4		
5 Meals and entertainment expenses: \$ _____ 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5		
6 Total expenses. Add lines 1c through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 9)). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6		

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

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

8 Of the total number of miles you drove your vehicle during 2008, enter the number of miles you used your vehicle for:

a Business b Commuting (see instructions) c Other

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

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

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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES
Child and Dependent Care Expenses

Form 2441
Department of the Treasury
Internal Revenue Service (99)

OMB No. 1545-0074

2008
Attachment
Sequence No. 21

Attach to Form 1040 or Form 1040NR.

See separate instructions.

Name(s) shown on return: Total Forms Filed = 7,373,757
Your social security number: 7,261,463

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

Table with 4 columns: (a) Care provider's name, (b) Address, (c) Identifying number (SSN or EIN), (d) Amount paid. Row 1 shows amount paid of 7,261,463.

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, or Form 1040NR, line 56.

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.

Table with 3 columns: (a) Qualifying person's name (First, Last), (b) Qualifying person's social security number, (c) Qualified expenses. Rows show SSNs 7,219,354 and 2,354,248 with corresponding expenses.

Table for lines 3-13. Line 3: Add amounts in column (c) of line 2. Line 4: Enter earned income. Line 5: Enter spouse's earned income. Line 6: Enter smallest of line 3, 4, or 5. Line 7: Enter amount from Form 1040. Line 8: Enter decimal amount. Line 9: Multiply line 6 by decimal amount. Line 10: Enter amount from Form 1040. Line 11: Enter amount from Form 1040. Line 12: Subtract line 11 from line 10. Line 13: Credit for child and dependent care expenses.

Part III Dependent Care Benefits

14	Enter the total amount of dependent care benefits you received in 2008. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	14	1,207,573
15	Enter the amount, if any, you carried over from 2007 and used in 2008 during the grace period. See instructions	15	2,440
16	Enter the amount, if any, you forfeited or carried forward to 2009. See instructions	16	(63,241)
17	Combine lines 14 through 16. See instructions	17	
18	Enter the total amount of qualified expenses incurred in 2008 for the care of the qualifying person(s)	18	1,187,180
19	Enter the smaller of line 17 or 18	19	
20	Enter your earned income . See instructions	20	7,178,743
21	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • 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 20. 	21	4,405,526
22	Enter the smallest of line 19, 20, or 21	22	
23	Enter the amount from line 14 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	23	1,103
24	Subtract line 23 from line 17	24	
25	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 21)	25	
26	Deductible benefits. Enter the smallest of line 22, 23, or 25. Also, include this amount on the appropriate line(s) of your return. See instructions	26	959
27	Enter the smaller of line 22 or 25	27	
28	Enter the amount from line 26	28	
29	Excluded benefits. Subtract line 28 from line 27. If zero or less, enter -0-	29	948,634
30	Taxable benefits. Subtract line 29 from line 24. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB".	30	310,561

To claim the child and dependent care credit, complete lines 31 through 35 below.

31	Enter \$3,000 (\$6,000 if two or more qualifying persons)	31	
32	Add lines 26 and 29	32	948,899
33	Subtract line 32 from line 31. If zero or less, stop . You cannot take the credit. Exception. If you paid 2007 expenses in 2008, see the instructions for line 9	33	
34	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 32 above. Then, add the amounts in column (c) and enter the total here	34	
35	Enter the smaller of line 33 or 34. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 13	35	6,882,351

Form **3468**

Investment Credit

2008

Attachment Sequence No. **52**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Total Forms Filed = 13,678

Identifying number

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

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

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

Part II Energy Credit (For Tax Years Beginning Before October 4, 2008), Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, and Qualifying Advanced Energy Project Credit

5 Energy credit:

a Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ _____ 10% (.10)	5a	468	
b Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) \$ _____ 30% (.30)	5b	4,560	
Qualified fuel cell property (see instructions):			
c Basis of property installed before October 4, 2008 \$ _____ 30% (.30)	5c		
d Kilowatt capacity of property in c above . . . ▶ \$1,000	5d		
e Enter the lesser of line 5c or 5d	5e	0	
f Basis of property installed after October 3, 2008 \$ _____ 30% (.30)	5f		
g Kilowatt capacity of property in f above . . . ▶ \$3,000	5g		
h Enter the lesser of line 5f or 5g	5h	41	
Qualified microturbine property (see instructions):			
i Basis of property installed during the tax year \$ _____ 10% (.10)	5i		
j Kilowatt capacity of property in i above . . . ▶ \$200	5j		
k Enter the lesser of line 5i or 5j	5k	0	
Combined heat and power system property (see instructions):			
Caution: You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l Basis of property installed after October 3, 2008 \$ _____ 10% (.10)	5l		
m If the electrical capacity of the property is measured in:			
• Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less.			
• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less			
5m			
n Multiply line 5l by 5m	5n	0	
Qualified small wind energy property (see instructions):			
o Basis of property installed after October 3, 2008, and before 2009 \$ _____ 30% (.30)	5o		
p Enter the smaller of line 5o or \$4,000	5p	6	
q Basis of property installed after 2008 \$ _____ 30% (.30)	5q	0	
Geothermal heat pump systems (see instructions):			
r Basis of property installed after October 3, 2008 \$ _____ 10% (.10)	5r	301	
Qualified investment credit facility property (see instructions):			
s Basis of property installed after 2008 \$ _____ 30% (.30)	5s	0	
t Total. Add lines 5a, 5b, 5e, 5h, 5k, 5n, 5p, 5q, 5r, and 5s	5t		4,907

Part II Energy Credit (For Tax Years Beginning Before October 4, 2008), Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, and Qualifying Advanced Energy Project Credit (continued)

Table with 4 main sections: 6 Qualifying advanced coal project credit, 7 Qualifying gasification project credit, 8a Qualifying advanced energy project credit, and 8b Credit from cooperatives. Includes sub-rows for basis of investment and total amounts.

Part III Rehabilitation Credit (For Tax Years Beginning in 2008) and Energy Credit (For Tax Years Beginning After October 3, 2008)

Table for Part III Rehabilitation Credit and Energy Credit. Includes rows for 10 Rehabilitation credit (with sub-rows a-m) and 9 Add lines 5t, 6d, 7c, 8a, and 8b.

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

Part III Rehabilitation Credit (For Tax Years Beginning in 2008) and Energy Credit (For Tax Years Beginning After October 3, 2008) (continued)

11 Energy credit:				
a	Basis of property using geothermal energy placed in service during the tax year (see instructions) . . . \$ 10% (.10)	11a	8	
b	Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) . . . \$ 30% (.30)	11b	19	
Qualified fuel cell property (see instructions):				
c	Basis of property installed during the tax year . . . \$ 30% (.30)	11c		
d	Kilowatt capacity of property in c above \$3,000	11d		
e	Enter the lesser of line 11c or 11d	11e	0	
Qualified microturbine property (see instructions):				
f	Basis of property installed during the tax year \$ 10% (.10)	11f		
g	Kilowatt capacity of property in f above \$200	11g		
h	Enter the lesser of line 11f or 11g	11h		
Combined heat and power system property (see instructions):				
Caution: You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.				
i	Basis of property installed during the tax year \$ 10% (.10)	11i		
j	If the electrical capacity of the property is measured in:			
	• Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less			
	• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	11j		
k	Multiply line 11i by 11j	11k	0	
Qualified small wind energy property (see instructions):				
l	Basis of property installed before 2009 . . . \$ 30% (.30)	11l		
m	Enter the smaller of line 11l or \$4,000	11m	0	
n	Basis of property installed after 2008 \$ 30% (.30)	11n	0	
Geothermal heat pump systems (see instructions):				
o	Basis of property installed during the tax year \$ 10% (.10)	11o	0	
Qualified investment credit facility property (see instructions):				
p	Basis of property installed after 2008 \$ 30% (.30)	11p	0	
q	Total. Add lines 11a, 11b, 11e, 11h, 11k, 11m, 11n, 11o, and 11p	11q	27	
12	Credit from cooperatives. Enter the unused investment credit from cooperatives (see instructions)	12	3	
13	Add lines 10e through 10j, 10m, 11q, and 12	13	3,428	
14	Rehabilitation and energy credits included on line 13 from passive activities	14	1,047	
15	Subtract line 14 from line 13	15	2,405	
16	Rehabilitation and energy credits allowed for 2008 from a passive activity	16	865	
17	Carryback of rehabilitation and energy credits from 2009	17	0	
18	Add lines 15 through 17. Report this amount on Form 3800, line 29a	18	3,254	

NUMBER OF RETURNS FILED FOR SELECTED LINES

General Business Credit

OMB No. 1545-0895

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

2008
Attachment
Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 524,506

Identifying number

Part I Current Year Credit

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

1a Investment credit (Form 3468, Part II only) (attach Form 3468)	1a	10,265	
b Welfare-to-work credit (Form 8861)	1b	4,011	
c Credit for increasing research activities (Form 6765)	1c	64,483	
d Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: -----)	1d	55,929	
e Disabled access credit (Form 8826) (do not enter more than \$5,000)	1e	11,644	
f Renewable electricity production credit (Form 8835, Part I only)	1f	3,073	
g Indian employment credit (Form 8845)	1g	5,643	
h Orphan drug credit (Form 8820)	1h	368	
i New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: -----)	1i	1,227	
j Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1j	5,281	
k Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: -----)	1k	11,462	
l Biodiesel and renewable diesel fuels credit (attach Form 8864)	1l	7,067	
m Low sulfur diesel fuel production credit (Form 8896)	1m	1,714	
n Distilled spirits credit (Form 8906)	1n	572	
o Nonconventional source fuel credit (Form 8907)	1o	10,915	
p Energy efficient home credit (Form 8908)	1p	7,566	
q Energy efficient appliance credit (Form 8909)	1q	329	
r Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: -----)	1r	10,317	
s Alternative fuel vehicle refueling property credit (Form 8911)	1s	N/A	
t Credits for affected Midwestern disaster area employers (Form 5884-A)	1t	1,362	
u Mine rescue team training credit (Form 8923)	1u	154	
v Agricultural chemicals security credit (Form 8931)	1v	369	
w Credit for employer differential wage payments (Form 8932)	1w	552	
x Carbon dioxide sequestration credit (Form 8933)	1x	53	
y Credit for contributions to selected community development corporations (Form 8847)	1y	243	
z General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1z	1,942	
2 Add lines 1a through 1z	2	209,617	
3 Passive activity credits included on line 2 (see instructions)	3	96,482	
4 Subtract line 3 from line 2	4	121,316	
5 Passive activity credits allowed for 2008 (see instructions)	5	76,008	
6 Carryforward of general business credit to 2008. See instructions for the schedule to attach	6	228,535	
7 Carryback of general business credit from 2009 (see instructions)	7		
8 Current year credit. Add lines 4 through 7	8	364,439	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2008)

Part II Allowable Credit

9	Regular tax before credits:				
	• Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41	}			
	• Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return				
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return				
9					
10	Alternative minimum tax:				
	• Individuals. Enter the amount from Form 6251, line 36	}			
	• Corporations. Enter the amount from Form 4626, line 14				
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56				
10				158,579	
11	Add lines 9 and 10				
11					
12a	Foreign tax credit	12a			
b	Personal credits from Form 1040, lines 48 through 54 (or Form 1040NR, lines 45 through 49)	12b	69,919		
c	Credit from Form 8834	12c	5		
d	Non-business alternative motor vehicle credit (Form 8910, line 18)	12d			
e	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19)	12e	4		
f	Add lines 12a through 12e	12f			254,944
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a	13			455,953
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	14	449,318		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15	230,454		
16	Tentative minimum tax:				
	• Individuals. Enter the amount from Form 6251, line 34	}			
	• Corporations. Enter the amount from Form 4626, line 12				
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54				
16		16	367,801		
17	Enter the greater of line 15 or line 16	17			369,577
18a	Subtract line 17 from line 13. If zero or less, enter -0-	18a			
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions)	18b			
c	Add lines 18a and 18b	18c			284,899
19a	Enter the smaller of line 8 or line 18c	19a			303,756
	Individuals, estates, and trusts: See the instructions for line 19a if claiming the research credit. C corporations: See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.				
b	Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c	19b			183,870
c	Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)	19c			

Part II Allowable Credit (Continued)

Note. If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

20	Multiply line 16 by 75%	20	44,627	
21	Enter the greater of line 15 or line 20	21	44,917	
22	Subtract line 21 from line 13. If zero or less, enter -0-	22	50,862	
23	Subtract line 19b from line 22. If zero or less, enter -0-	23	50,028	
24	Enter the amount from Form 8844, line 10 or line 12	24	36,982	
25	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24	25	31,560	
26	Subtract line 15 from line 13. If zero or less, enter -0-	26	443,104	
27	Add lines 19b and 25	27	202,544	
28	Subtract line 27 from line 26. If zero or less, enter -0-	28	422,321	
29a	Enter the investment credit from Form 3468, Part III, line 18 (attach Form 3468)	29a	3,254	
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	29b	48,662	
c	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17	29c	20,936	
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	29d	3,036	
e	Enter the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	29e	1,304	
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	29f	66,713	
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	29g	86	
30	Add lines 29a through 29g	30	136,670	
31	Enter the smaller of line 28 or line 30	31	117,320	
32	Credit allowed for the current year. Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> ● Individuals. Form 1040, line 54 or Form 1040NR, line 49 ● Corporations. Form 1120, Schedule J, line 5c ● Estates and trusts. Form 1041, Schedule G, line 2c 	32	303,756	

Form **3903**
 Department of the Treasury
 Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Moving Expenses

OMB No. 1545-0074

2008

Attachment
 Sequence No. **62**

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on return

Your social security number

Total Forms Filed = 1,120,865

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

1	Transportation and storage of household goods and personal effects (see instructions)	1	992,093
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	892,052
3	Add lines 1 and 2	3	1,119,796
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4	124,828
5	Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. <input type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	1,084,602

General Instructions

What's New

For 2008, the standard mileage rate for using your vehicle to move to a new home is 19 cents a mile (27 cents a mile after June 30, 2008).

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.

Moving Expenses You Can Deduct

You can deduct the reasonable expenses of moving your household goods and personal effects and of traveling from your old home to your new home. Reasonable expenses can include the cost of lodging (but not meals) while traveling to your new home. You cannot deduct the cost of sightseeing trips.

Who Can 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 the distance test and time test that follow.



Members of the Armed Forces may not have to meet the distance and time tests. See instructions on the back.

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.



To see if you meet the distance test, you can use the worksheet below.

Distance Test Worksheet

Keep a Copy for Your Records



1.	Number of miles from your old home to your new workplace	1.	_____ miles
2.	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.

NUMBER OF RETURNS FILED FOR SELECTED LINES
Credit for Federal Tax Paid on Fuels

OMB No. 1545-0162

Form **4136**

Department of the Treasury
 Internal Revenue Service (99)

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

2008
 Attachment
 Sequence No. **23**

Name (as shown on your income tax return)

Taxpayer identification number

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

Total Forms Filed = 317,783

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

1 Nontaxable Use of Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use	\$.183	}	\$ 282,930	362
b	Use on a farm for farming purposes	.183			
c	Other nontaxable use (see Caution above line 1)	.183			
d	Exported	.184		2,034	411

2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.15/.000*		\$ 328	354
b	Other nontaxable use (see Caution above line 1)	.193/.043*		1,600	324
c	Exported	.194/.044*		8	412
d	LUST tax on aviation fuels used in foreign trade	.001		3	433

*This rate applies after March 31, 2009.

3 Nontaxable Use of Undyed Diesel Fuel

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.243	}	\$ 57,897	360
b	Use on a farm for farming purposes	.243			
c	Use in trains	.243			
d	Use in certain intercity and local buses (see Caution above line 1)	.17		160	350
e	Exported	.244		49	413

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

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$.244	\$.243	}	\$ 9,034	346
b	Use on a farm for farming purposes	.243			
c	Use in certain intercity and local buses (see Caution above line 1)	.17		0	347
d	Exported	.244		0	414
e	Nontaxable use taxed at \$.044	.043		644	377
f	Nontaxable use taxed at \$.219	.218		649	369

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244		\$.200		\$ 27	417
b Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219/.044*		.175/.000*		40	355
c Nontaxable use (other than use by state or local government) taxed at \$.244		.243		9,034	346
d Nontaxable use (other than use by state or local government) taxed at \$.219/.044*		.218/.043*		649	369
e LUST tax on aviation fuels used in foreign trade		.001		3	433

*This rate applies after March 31, 2009.

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

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use by a state or local government	\$.243		\$ 57,897	360
b Use in certain intercity and local buses	.17		160	350

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

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use by a state or local government	\$.243	}	\$ 9,034	346
b Sales from a blocked pump	.243			
c Use in certain intercity and local buses	.17		0	347

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use in commercial aviation (other than foreign trade) taxed at \$.219/.044*		\$.175/.000*		\$ 40	355
b Use in commercial aviation (other than foreign trade) taxed at \$.244		.200		27	417
c Nonexempt use in noncommercial aviation		.025/.200*		4	418
d Other nontaxable uses taxed at \$.244		.243		9,034	346
e Other nontaxable uses taxed at \$.219/.044*		.218/.043*		649	369
f LUST tax on aviation fuels used in foreign trade		.001		3	433

*This rate applies after March 31, 2009.

9 Alcohol Fuel Mixture Credit

Registration No. ►

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
a Alcohol fuel mixtures containing ethanol	\$.51/.45*		\$ 24	393
b Alcohol fuel mixtures containing alcohol (other than ethanol)	.60		0	394

*This rate applies after December 31, 2008.

10 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ►

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with diesel fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass (as defined in section 45K(c)(3)) using a thermal depolymerization process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975 or D396. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for details.

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$.50/1.00*		\$ 20	388
b Agri-biodiesel mixtures	1.00		43	390
c Renewable diesel mixtures	1.00		0	307

*This rate applies after December 31, 2008.

11 Nontaxable Use of Alternative Fuel

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 5 in the Instructions for Form 4136 for the credit rate.

	(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG)		\$.183		\$ 213	419
b "P Series" fuels		.183		0	420
c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183		0	421
d Liquefied hydrogen		.183		0	422
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.243		0	423
f Liquid fuel derived from biomass		.243		0	424
g Liquefied natural gas (LNG)		.243		7	425
h Liquefied gas derived from biomass		.183		0	435

12 Alternative Fuel Credit and Alternative Fuel Mixture Credit

Registration No. ►

	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG)	\$.50		\$ 1,394	426
b "P Series" fuels	.50		11	427
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50		9	428
d Liquefied hydrogen	.50		0	429
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50		0	430
f Liquid fuel derived from biomass	.50		6	431
g Liquefied natural gas (LNG)	.50		0	432
h Liquefied gas derived from biomass	.50		0	436
i Compressed gas derived from biomass (GGE = 121 cu. ft.)	.50		0	437

13 Registered Credit Card Issuers**Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Diesel fuel sold for the exclusive use of a state or local government	\$.243		\$ 57,897	360
b Kerosene sold for the exclusive use of a state or local government	.243		9,034	346
c Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219/.044*	.218/.043*		649	369

*This rate applies after March 31, 2009.

14 Nontaxable Use of a Diesel-Water Fuel Emulsion**Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 6 in the Instructions for Form 4136 for the credit rate.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use		\$.197		\$ 0	309
b Exported		.198		0	306

15 Diesel-Water Fuel Emulsion Blending**Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit	\$.046		\$ 0	310

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

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

17 Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Form 1040, line 68 (also check box b on line 68); Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►

17 \$ 317,783

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4562**
 Department of the Treasury
 Internal Revenue Service (99)

Depreciation and Amortization
 (Including Information on Listed Property)

OMB No. 1545-0172

2008

Attachment
 Sequence No. **67**

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

Name(s) shown on return Total Forms Filed = 11,867,829	Business or activity to which this form relates	Identifying number
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Part I Election To Expense Certain Property Under Section 179
 Note: If you have any listed property, complete Part V before you complete Part I. EPZONE

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$250,000
2	Total cost of section 179 property placed in service (see instructions)	2	2,883,712
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	4,717,847
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	430,106
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	4,349,757
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	4,348,356
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	202,711
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	4,510,104
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	4,305,608
13	Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	1,470,712
15	Property subject to section 168(f)(1) election	15	806
16	Other depreciation (including ACRS)	16	884,274

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	6,038,270
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here Boxes checked = 10,507 ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2008 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	151,720				151,717
b	5-year property	1,586,604				1,586,595
c	7-year property	1,364,726				1,364,825
d	10-year property	176,441				176,541
e	15-year property	335,792				335,789
f	20-year property	75,754				75,754
g	25-year property	11,062	25 yrs.		S/L	11,062
h	Residential rental property undetermined type	1,292,314	27.5 yrs.	MM	S/L	1,292,061
		765	27.5 yrs.	MM	S/L	765
i	Nonresidential real property Total GDS cost	568,784	39 yrs.	MM	S/L	566,318
		4,256,934		MM	S/L	4,256,734

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a	Class life	22,121			S/L	22,121
b	12-year	2,175	12 yrs.		S/L	2,175
c	40-year	5,749	40 yrs.	MM	S/L	5,749

Part IV Summary (See instructions.) Total ADS Cost = 28,713 Total ADS deduction = 28,713

21	Listed property. Enter amount from line 28	21	2,701,784
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	11,682,350
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	996

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 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

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Rows 25-29.

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.

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows 30-36.

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

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

Table with 2 columns: Yes, No. Rows 37-41.

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

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Rows 42-44.

Form **4684**

Casualties and Thefts

OMB No. 1545-0177

2008

Department of the Treasury
 Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

▶ Use a separate Form 4684 for each casualty or theft.

Attachment
 Sequence No. **26**

Name(s) shown on tax return

Identifying number

Total Forms Filed = 721,740

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

- Property **A** _____
- Property **B** _____
- Property **C** _____
- Property **D** _____

Properties

	A	B	C	D
2 Cost or other basis of each property	2			
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3			
Note: If line 2 is more than line 3, skip line 4.				
4 Gain from casualty or theft. If line 3 is 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			
5 Fair market value before casualty or theft	5			
6 Fair market value after casualty or theft.	6			
7 Subtract line 6 from line 5	7			
8 Enter the smaller of line 2 or line 7	8			
9 Subtract line 3 from line 8. If zero or less, enter -0-	9			
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10			
11 Enter the smaller of line 10 or \$100. But if the loss arose in a Midwestern disaster area because of a specified major disaster, enter -0-. See the instructions for a list of specified major disasters	11			
12 Subtract line 11 from line 10	12			
Caution: Use only one Form 4684 for lines 13 through 24.				
13 Add the amounts on line 12 of all Forms 4684	13		645,057	
14 Add the amounts on line 4 of all Forms 4684.	14		3,870	
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		3,203	
16 If line 14 is less than line 13, enter the difference	16		644,741	
17 Add the amounts on line 12 of all Forms 4684 on which you entered a loss attributable to a federally declared disaster	17		341,507	
18a Is line 17 more than line 14? <input type="checkbox"/> Yes. Enter the difference. If you are filing Schedule A (Form 1040), go to line 19. Otherwise, enter this amount on line 6 of the <i>Standard Deduction Worksheet—Line 40</i> in the Form 1040 instructions. Also, check the box on line 39c of Form 1040. If your standard deduction also includes the deduction for state or local real estate taxes, go to line 18b. Otherwise, do not complete the rest of Section A. Form 1040NR filers, see instructions. <input type="checkbox"/> No. Enter -0-. If you claim the standard deduction, do not complete the rest of Section A.	18a		341,500	
b If your standard deduction includes the deduction for state or local real estate taxes, check this box and do not complete the rest of Section A 81,152 ▶ <input type="checkbox"/>				
19 Subtract line 18a from line 16	19		293,829	
20 Add the amounts on line 12 of all Forms 4684 on which you entered -0- on line 11	20		39,681	
21 Is line 20 less than line 19? <input type="checkbox"/> No. Enter the amount from line 16 on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 8. Estates and trusts enter the amount from line 16 on the "Other deductions" line of your tax return. Do not complete the rest of Section A. <input type="checkbox"/> Yes. Subtract line 20 from line 19	21		260,932	
22 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions	22		259,066	
23 Subtract line 22 from line 21. If zero or less, enter -0-	23		97,332	
24 Add lines 18a, 20, and 23. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 8. Estates and trusts, enter the result on the "Other deductions" line of your tax return	24		104,246	

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.)

25 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

- Property A _____
- Property B _____
- Property C _____
- Property D _____

Properties

	Properties			
	A	B	C	D
26 Cost or adjusted basis of each property	26			
27 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	27			
Note: If line 26 is more than line 27, skip line 28.				
28 Gain from casualty or theft. If line 27 is more than line 26, enter the difference here and on line 35 or line 40, column (c), except as provided in the instructions for line 39. Also, skip lines 29 through 33 for that column. See the instructions for line 4 if line 27 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	28			
29 Fair market value before casualty or theft	29			
30 Fair market value after casualty or theft.	30			
31 Subtract line 30 from line 29	31			
32 Enter the smaller of line 26 or line 31	32			
Note: If the property was totally destroyed by casualty or lost from theft, enter on line 32 the amount from line 26.				
33 Subtract line 27 from line 32. If zero or less, enter -0-	33			
34 Casualty or theft loss. Add the amounts on line 33. Enter the total here and on line 35 or line 40 (see instructions)	34			

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft	(b) Losses from casualties or thefts		(c) Gains from casualties or thefts includible in income
	(i) Trade, business, rental or royalty property	(ii) Income-producing and employee property	

Casualty or Theft of Property Held One Year or Less

35 _____	()	()	()
36 Totals. Add the amounts on line 35	36	()	()
37 Combine line 36, 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	37		20,909
38 Enter the amount from line 36, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and trusts, partnerships, and S corporations, see instructions	38		

Casualty or Theft of Property Held More Than One Year

39 Casualty or theft gains from Form 4797, line 32	39		1,432
40 _____	()	()	()
41 Total losses. Add amounts on line 40, columns (b)(i) and (b)(ii)	41	46,339	()
42 Total gains. Add lines 39 and 40, column (c)	42		8,015
43 Add amounts on line 41, columns (b)(i) and (b)(ii)	43		61,000
44 If the loss on line 43 is more than the gain on line 42:			
a Combine line 41, column (b)(i) and line 42, 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	44a		41,684
b Enter the amount from line 41, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11.	44b		18,646
45 If the loss on line 43 is less than or equal to the gain on line 42, combine lines 42 and 43 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3	45		3,985
Note: Partnerships, enter the amount from line 44a, 44b, or line 45 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 44a or 44b on Form 1120S, Schedule K, line 10.			

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

2008
Attachment
Sequence No. **27**

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Total Forms Filed = 2,838,411

Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2008 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	172,990
---	----------	---------

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

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
							1,922,973
3	Gain, if any, from Form 4684, line 45						3 3,666
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4 261,118
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5 8,360
6	Gain, if any, from line 32, from other than casualty or theft						6 406,010
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and 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 the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						7 2,417,348
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						8 161,963
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)						9 102,122

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):							361,486
11 Loss, if any, from line 7							11 (832,623)
12 Gain, if any, from line 7 or amount from line 8, if applicable							12 161,963
13 Gain, if any, from line 31							13 504,100
14 Net gain or (loss) from Form 4684, lines 37 and 44a							14 12,632
15 Ordinary gain from installment sales from Form 6252, line 25 or 36							15 1,686
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824							16 2,460
17 Combine lines 10 through 16							17 1,666,348
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:							
a If the loss on line 11 includes a loss from Form 4684, line 41, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions							18a 651
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14							18b 1,665,697

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2008)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
	A		
	B		
	C		
	D		
	These columns relate to the properties on lines 19A through 19D. ▶	Property A	Property B
	Property C	Property D	
20	Gross sales price (Note: See line 1 before completing.)	20	
21	Cost or other basis plus expense of sale	21	
22	Depreciation (or depletion) allowed or allowable.	22	
23	Adjusted basis. Subtract line 22 from line 21.	23	
24	Total gain. Subtract line 23 from line 20	24	
25	If section 1245 property:		
	a Depreciation allowed or allowable from line 22	25a	
	b Enter the smaller of line 24 or 25a	25b	487,774
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
	a Additional depreciation after 1975 (see instructions)	26a	
	b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	
	c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	
	d Additional depreciation after 1969 and before 1976.	26d	
	e Enter the smaller of line 26c or 26d	26e	
	f Section 291 amount (corporations only)	26f	
	g Add lines 26b, 26e, and 26f.	26g	17,486
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).		
	a Soil, water, and land clearing expenses	27a	
	b Line 27a multiplied by applicable percentage (see instructions)	27b	
	c Enter the smaller of line 24 or 27b	27c	4
28	If section 1254 property:		
	a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a	
	b Enter the smaller of line 24 or 28a	28b	1,647
29	If section 1255 property:		
	a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a	
	b Enter the smaller of line 24 or 29a (see instructions)	29b	151

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	742,764
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	504,131
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 39. Enter the portion from other than casualty or theft on Form 4797, line 6	32	406,615

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years.	33	
34	Recomputed depreciation (see instructions)	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4835**

Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))

OMB No. 1545-0074

2008

Department of the Treasury
Internal Revenue Service (99)

(Income not subject to self-employment tax)

Attachment
Sequence No. **37**

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

Name(s) shown on tax return

Your social security number

Total Forms Filed = 592,708

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2008 (see instructions)? Yes = 484,908 Yes No

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

1 Income from production of livestock, produce, grains, and other crops	1	291,018	
2a Cooperative distributions (Form(s) 1099-PATR) 2a 119,862	2b Taxable amount		
3a Agricultural program payments (see instructions) 3a 323,421	3b Taxable amount	315,039	
4 Commodity Credit Corporation (CCC) loans (see instructions):			
a CCC loans reported under election	4a	5,884	
b CCC loans forfeited 4b 619	4c Taxable amount		
5 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2008 5a 42,129	5b Taxable amount	40,598	
c If election to defer to 2009 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2007	5d		
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	253,618	
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 42. ▶	7	567,185	

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	71,063	21 Pension and profit-sharing plans	21	0	
9 Chemicals	9	91,985	22 Rent or lease:			
10 Conservation expenses (see instructions)	10	12,413	a Vehicles, machinery, and equipment (see instructions)	22a		
11 Custom hire (machine work)	11	69,647	b Other (land, animals, etc.)	22b		
12 Depreciation and section 179 expense deduction not claimed elsewhere	12	188,056	23 Repairs and maintenance	23	166,033	
13 Employee benefit programs other than on line 21 (see Schedule F instructions)	13	759	24 Seeds and plants	24	84,687	
14 Feed	14	22,224	25 Storage and warehousing	25		
15 Fertilizers and lime	15	129,874	26 Supplies	26	99,408	
16 Freight and trucking	16		27 Taxes	27	408,864	
17 Gasoline, fuel, and oil	17	111,576	28 Utilities	28		
18 Insurance (other than health)	18	273,739	29 Veterinary, breeding, and medicine	29		
19 Interest:			30 Other expenses (specify):			
a Mortgage (paid to banks, etc.)	19a	50,973	a	30a		
b Other	19b	30,045	b	30b		
20 Labor hired (less employment credits) (see Schedule F instructions)	20	25,654	c	30c		
			d	30d		
			e	30e		
			f	30f		
			g	30g		
31 Total expenses. Add lines 8 through 30g (see instructions) ▶	31	485,791				
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 40. If the result is a loss, you must go to line 33	32	572,494				
33 If line 32 is a loss, check the box that describes your investment in this activity (see instructions) At risk (Either Box Checked) = 118,980						
c You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40 Nondeductible loss (+). Suspended loss carryover (-) = 27,357.						
	33a		33a <input type="checkbox"/> All investment is at risk.			
	33b		33b <input type="checkbox"/> Some investment is not at risk.			
	33c	109,185				

NUMBER OF RETURNS FILED FOR SELECTED LINES
Investment Interest Expense Deduction

▶ Attach to your tax return.

Name(s) shown on return	Total Forms Filed = 1,886,484	Identifying number
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Part I Total Investment Interest Expense		
1	Investment interest expense paid or accrued in 2008 (see instructions)	1,490,176
2	Disallowed investment interest expense from 2007 Form 4952, line 7	710,639
3	Total investment interest expense. Add lines 1 and 2	1,847,505
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)	1,803,866
4b	Qualified dividends included on line 4a	1,412,525
4c	Subtract line 4b from line 4a	1,768,611
4d	Net gain from the disposition of property held for investment	507,582
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	461,999
4f	Subtract line 4e from line 4d	145,371
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	227,586
4h	Investment income. Add lines 4c, 4f, and 4g	1,784,648
5	Investment expenses (see instructions)	668,452
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	1,652,051
Part III Investment Interest Expense Deduction		
7	Disallowed investment interest expense to be carried forward to 2009. Subtract line 6 from line 3. If zero or less, enter -0-	887,169
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	1,613,076

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 2008 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

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

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if all of the following apply.

- Your investment income from interest and ordinary dividends minus any qualified dividends is more than your investment interest expense.
- You do not have any other deductible investment expenses.
- You do not have any carryover of disallowed investment interest expense from 2007.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different

rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See Pub. 535, Business Expenses.

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

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

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any trade or business activity in which you do not materially participate and any rental activity. See the Instructions for Form 8582, Passive Activity Loss Limitations, for details.

• Any interest expense that is capitalized, such as construction interest subject to section 263A.

• Interest expense related to tax-exempt interest income under section 265.

• Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

Property held for investment. Property held for investment includes property that produces income, not derived in the ordinary course of a trade or business, from interest, dividends, annuities, or royalties. It also includes property that produces gain or loss, not derived in the ordinary course of a trade or business, from the disposition of property that produces these types of income or is held for investment. However, it does not include an interest in a passive activity.

Exception. A working interest in an oil or gas property that you held directly or through an entity that did not limit your liability is property held for investment, but only if you did not materially participate in the activity.

Part II—Net Investment Income

Line 4a

Gross income from property held for investment includes income, unless derived in the ordinary course of a trade or business, from interest, ordinary dividends (except Alaska Permanent Fund dividends), annuities, and royalties. Include investment income

Form **4972**

Tax on Lump-Sum Distributions

2008

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

Attachment Sequence No. **28**

Department of the Treasury Internal Revenue Service (99)

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

Name of recipient of distribution

Total Forms Filed = 13,735

Identifying number

Part I Complete this part to see if you can use Form 4972

	Yes	No
1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," do not use this form	1 Yes=13,735	
2 Did you roll over any part of the distribution? If "Yes," do not use this form	2 Yes=13,735	
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3 Yes=13,735	
4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 and 4, do not use this form.	4 Yes=13,735	
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 2008 distribution from your own plan	5a Yes=13,735	
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 Yes=12,732	

Part II Complete this part to choose the 20% capital gain election (see instructions)

6 Capital gain part from Form 1099-R, box 3	6	6	
7 Multiply line 6 by 20% (.20) ▶	7		
If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 41, or Form 1041, Schedule G, line 1b, whichever applies.			

Part III Complete this part to choose the 10-year tax option (see instructions)

8 Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a	8	13,728	
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9	0	
10 Total taxable amount. Subtract line 9 from line 8	10	13,728	
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11	0	
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18	12	13,728	
13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000	13		
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-	14		
15 Multiply line 14 by 20% (.20)	15		
16 Minimum distribution allowance. Subtract line 15 from line 13	16	13,589	
17 Subtract line 16 from line 12	17		
18 Federal estate tax attributable to lump-sum distribution	18	0	
19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19		
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20		
21 Multiply line 16 by the decimal on line 20	21		
22 Subtract line 21 from line 11	22		
23 Multiply line 19 by 10% (.10)	23		
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	13,728	
25 Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25		
26 Multiply line 22 by 10% (.10)	26		
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	0	
28 Multiply line 27 by ten (10)	28		
29 Subtract line 28 from line 25. Multiple recipients, see instructions ▶	29	13,728	
30 Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 41, or Form 1041, Schedule G, line 1b, whichever applies ▶	30	13,735	

Form **5329**

NUMBER OF RETURNS FILED FOR SELECTED LINES
**Additional Taxes on Qualified Plans
 (Including IRAs) and Other Tax-Favored Accounts**

OMB No. 1545-0074

2008

Attachment
 Sequence No. **29**

Department of the Treasury
 Internal Revenue Service (99)

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

Name of individual subject to additional tax. If married filing jointly, see instructions.		Your social security number
Total Forms Filed = 1,555,643		: : : : : :
Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.
	City, town or post office, state, and ZIP code	If this is an amended return, check here <input type="checkbox"/>

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 54, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 54.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution (other than a qualified disaster recovery assistance or qualified recovery assistance distribution), before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1		
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2		
3	Amount subject to additional tax. Subtract line 2 from line 1	3	1,234,843	
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 54	4	1,225,466	
<i>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).</i>				

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5		
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6		
7	Amount subject to additional tax. Subtract line 6 from line 5	7	71,934	
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 54	8	71,315	

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2008 than is allowable or you had an amount on line 17 of your 2007 Form 5329.

9	Enter your excess contributions from line 16 of your 2007 Form 5329 (see instructions). If zero, go to line 15	9		
10	If your traditional IRA contributions for 2008 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11	2008 traditional IRA distributions included in income (see instructions)	11		
12	2008 distributions of prior year excess contributions (see instructions)	12		
13	Add lines 10, 11, and 12	13		
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14		
15	Excess contributions for 2008 (see instructions)	15		
16	Total excess contributions. Add lines 14 and 15	16	25,296	
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54	17	25,255	

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2008 than is allowable or you had an amount on line 25 of your 2007 Form 5329.

18	Enter your excess contributions from line 24 of your 2007 Form 5329 (see instructions). If zero, go to line 23	18		
19	If your Roth IRA contributions for 2008 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20	2008 distributions from your Roth IRAs (see instructions)	20		
21	Add lines 19 and 20	21		
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22		
23	Excess contributions for 2008 (see instructions).	23		
24	Total excess contributions. Add lines 22 and 23	24	43,561	
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54	25	42,297	

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2008 were more than is allowable or you had an amount on line 33 of your 2007 Form 5329.

26	Enter the excess contributions from line 32 of your 2007 Form 5329 (see instructions). If zero, go to line 31				
27	If the contributions to your Coverdell ESAs for 2008 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2008 distributions from your Coverdell ESAs (see instructions)	28			
29	Add lines 27 and 28			29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30	
31	Excess contributions for 2008 (see instructions)			31	
32	Total excess contributions. Add lines 30 and 31			32	699
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54			33	699

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2008 than is allowable or you had an amount on line 41 of your 2007 Form 5329.

34	Enter the excess contributions from line 40 of your 2007 Form 5329 (see instructions). If zero, go to line 39				
35	If the contributions to your Archer MSAs for 2008 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36	2008 distributions from your Archer MSAs from Form 8853, line 10	36			
37	Add lines 35 and 36			37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38	
39	Excess contributions for 2008 (see instructions)			39	
40	Total excess contributions. Add lines 38 and 39			40	5,710
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54			41	4,706

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2008 than is allowable or you had an amount on line 49 of your 2007 Form 5329.

42	Enter the excess contributions from line 48 of your 2007 Form 5329. If zero, go to line 47				
43	If the contributions to your HSAs for 2008 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43			
44	2008 distributions from your HSAs from Form 8889, line 16	44			
45	Add lines 43 and 44			45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-			46	
47	Excess contributions for 2008 (see instructions)			47	
48	Total excess contributions. Add lines 46 and 47			48	136,524
49	Additional tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54			49	121,662

Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

50	Minimum required distribution for 2008 (see instructions)				
51	Amount actually distributed to you in 2008				
52	Subtract line 51 from line 50. If zero or less, enter -0-				4,062
53	Additional tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 59, or Form 1040NR, line 54				4,062

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____ Date _____

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

First-Time Homebuyer Credit

Form 5405 (Rev. February 2009) Department of the Treasury Internal Revenue Service

Attach to Form 1040

2008 Attachment Sequence No. 163

Name(s) shown on return

Total Forms Filed = 1,204,526

Your social security number

Part I General Information

- A Address of home qualifying for the credit (if different from the address shown on return)
B Date acquired (see instructions)
C If you are choosing to claim the credit on your 2008 return for a main home bought after December 31, 2008, and before December 1, 2009, check here (see instructions)

Part II Credit

Table with 6 rows and 3 columns. Row 1: Enter the smaller of: \$7,500 or 10% of purchase price. Row 2: Enter your modified adjusted gross income. Row 3: Is line 2 more than \$75,000? Row 4: Divide line 3 by \$20,000. Row 5: Multiply line 1 by line 4. Row 6: Subtract line 5 from line 1. Values: 1,203,874; 1,166,764; 50,844; 50,844 X; 1,202,563.

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 5405 to claim the first-time homebuyer credit. The credit may give you a refund even if you do not owe any tax.

For homes purchased in 2008, the credit operates much like an interest-free loan. You generally must repay it over a 15-year period.

Who Can Claim the Credit

In general, you can claim the credit if you are a first-time homebuyer. You are considered a first-time homebuyer if:

- You purchased your main home located in the United States after April 8, 2008, and before December 1, 2009.
You (and your spouse if married) did not own any other main home during the 3-year period ending on the date of purchase.

If you constructed your main home, you are treated as having purchased it on the date you first occupied it.

Main home. Your main home is the one you live in most of the time. It can be a house, houseboat, house trailer, cooperative apartment, condominium, or other type of residence.

Who Cannot Claim the Credit

You cannot claim the credit if any of the following apply.

- 1. Your modified adjusted gross income is \$95,000 or more (\$170,000 or more if married filing jointly).
2. You are, or were, eligible to claim the District of Columbia first-time homebuyer credit for any tax year.
3. Your home financing comes from tax-exempt mortgage revenue bonds.
4. You are a nonresident alien.
5. Your home is located outside the United States.
6. You sell the home, or it ceases to be your main home, before the end of 2008.
7. You acquired your home by gift or inheritance.
8. You acquired your home from a related person.

A related person includes:

- a. Your spouse, ancestors (parents, grandparents, etc.), or lineal descendants (children, grandchildren, etc.).
b. A corporation in which you directly or indirectly own more than 50% in value of the outstanding stock of the corporation.
c. A partnership in which you directly or indirectly own more than 50% of the capital interest or profits interest.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Residential Energy Efficient Property Credit

Form **5695**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

- ▶ See instructions.
- ▶ Attach to Form 1040 or Form 1040NR.

2008
Attachment
Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 250,467

Your social security number

Before you begin: Figure the amount of any District of Columbia first-time homebuyer credit you are claiming.

Note. Skip lines 1 through 21 if you only have a **credit carryforward from 2007.**

1	Qualified solar electric property costs	1	92,052			
2	Multiply line 1 by 30% (.30)	2	92,052			
3	Maximum credit amount	3	\$2,000			
4	Enter the smaller of line 2 or line 3	4			92,052	
5	Qualified solar water heating property costs	5	61,339			
6	Multiply line 5 by 30% (.30)	6	61,339			
7	Maximum credit amount	7	\$2,000			
8	Enter the smaller of line 6 or line 7	8			61,339	
9	Qualified fuel cell property costs	9	8,845			
10	Multiply line 9 by 30% (.30)	10	8,845			
11	Kilowatt capacity of property on line 9 above ▶ X \$1,000	11	11,060			
12	Enter the smaller of line 10 or line 11	12			8,841	
13	Qualified small wind energy property costs	13	5,104			
14	Multiply line 13 by 30% (.30)	14	5,104			
15	Kilowatt capacity of property on line 13 above ▶ X \$1,000	15	5,298			
16	Maximum credit amount	16	\$4,000			
17	Enter the smallest of lines 14, 15, or 16	17			5,101	
18	Qualified geothermal heat pump property costs	18	58,502			
19	Multiply line 18 by 30% (.30)	19	58,502			
20	Maximum credit amount	20	\$2,000			
21	Enter the smaller of line 19 or line 20	21			58,502	
22	Credit carryforward from 2007. Enter the amount, if any, from your 2007 Form 5695, line 34	22			22,390	
23	Add lines 4, 8, 12, 17, 21, and 22	23			220,211	
24	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	24				
25	1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 51; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11. 1040NR filers: Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11.	25	72,622			
26	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27	26			230,495	
27	Residential energy efficient property credit. Enter the smaller of line 23 or line 26 here and on Form 1040, line 53, or Form 1040NR, line 48, and check box c on that line	27			201,389	
28	Credit carryforward to 2009. If line 27 is less than line 23, subtract line 27 from line 23	28	44,985			

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13540P

Form **5695** (2008)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Work Opportunity Credit

Form **5884**

OMB No. 1545-0219

2008
Attachment
Sequence No. **77**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Total Forms Filed = 61,538

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified (if required) as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours \$ _____ × 25% (.25)	1a	1,244
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ _____ × 40% (.40)	1b	2,581
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ _____ × 50% (.50)	1c	18
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	2,819
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts.	3	56,581
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	4	58,784
5	Work opportunity credit included on line 4 from passive activities (see instructions)	5	18,097
6	Subtract line 5 from line 4	6	43,153
7	Work opportunity credit allowed for 2008 from a passive activity (see instructions)	7	7,776
8	Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2007 of the New York Liberty Zone business employee credit	8	6,009
9	Carryback of the work opportunity credit from 2009 (see instructions)	9	
10	Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b	10	52,391
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 29b	12	

General Instructions

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

What's New

- The period for hiring a Hurricane Katrina employee is extended from a 2- to a 4-year period beginning on August 28, 2005.
- Food stamp recipients are now referred to as Supplemental Nutritional Assistance Program (SNAP) recipients.
- The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- or second-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone, renewal community, or rural renewal county to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

How To Claim the Credit

Generally, you must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a

NUMBER OF RETURNS FILED FOR SELECTED LINES
Alternative Minimum Tax—Individuals

OMB No. 1545-0074

Form **6251**

▶ See separate instructions.

2008

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

Attachment
Sequence No. **32**

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

Your social security number

Total Forms Filed = 9,374,519

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 2), and go to line 7. (If less than zero, enter as a negative amount.)	1	9,369,498	
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	930,264	
3	Taxes from Schedule A (Form 1040), line 9	3	7,286,390	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	160,768	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	2,011,507	
6	If Form 1040, line 38, is over \$159,950 (over \$79,975 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-10 of the instructions for Schedule A (Form 1040)	6	(4,117,128)	
7	If claiming the standard deduction, enter any amount from Form 4684, line 18a, as a negative amount	7	(6,215)	
8	Tax refund from Form 1040, line 10 or line 21	8	(2,835,709)	
9	Investment interest expense (difference between regular tax and AMT)	9	167,123	
10	Depletion (difference between regular tax and AMT)	10	28,617	
11	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	11	134,457	
12	Interest from specified private activity bonds exempt from the regular tax	12	1,349,756	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	4,016	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	13,189	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	215,572	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	2,100	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	483,307	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	1,843,844	
19	Passive activities (difference between AMT and regular tax income or loss)	19	1,286,839	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	343,218	
21	Circulation costs (difference between regular tax and AMT)	21	2,308	
22	Long-term contracts (difference between AMT and regular tax income)	22	4,905	
23	Mining costs (difference between regular tax and AMT)	23	9,088	
24	Research and experimental costs (difference between regular tax and AMT)	24	4,216	
25	Income from certain installment sales before January 1, 1987	25	(62)	
26	Intangible drilling costs preference	26	6,492	
27	Other adjustments, including income-based related adjustments	27	134,878	
28	Alternative tax net operating loss deduction	28	(64,885)	
29	Alternative minimum taxable income. Combine lines 1 through 28. (If married filing separately and line 29 is more than \$214,900, see page 8 of the instructions.)	29	9,368,399	

Part II Alternative Minimum Tax (AMT)

30	Exemption. (If you were under age 24 at the end of 2008, see page 8 of the instructions.) IF your filing status is . . . AND line 29 is not over . . . THEN enter on line 30 . . . Single or head of household . . . \$112,500 . . . \$46,200 Married filing jointly or qualifying widow(er) . . . 150,000 . . . 69,950 Married filing separately . . . 75,000 . . . 34,975	30	8,515,949	
31	If line 29 is over the amount shown above for your filing status, see page 8 of the instructions. Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II	31	6,692,487	
32	• If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. • All others: If line 31 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	32	6,585,903	
33	Alternative minimum tax foreign tax credit (see page 9 of the instructions)	33	2,144,500	
34	Tentative minimum tax. Subtract line 33 from line 32	34	6,557,691	
35	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 11 of the instructions)	35	8,326,638	
36	AMT. Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45	36	3,930,997	

Part III Tax Computation Using Maximum Capital Gains Rates

37	Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 9 of the instructions			37	
38	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	38	4,504,297		
39	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	39	247,366		
40	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	40	4,420,374		
41	Enter the smaller of line 37 or line 40			41	
42	Subtract line 41 from line 37			42	
43	If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result			43	4,079,126
44	Enter: <ul style="list-style-type: none"> • \$65,100 if married filing jointly or qualifying widow(er), • \$32,550 if single or married filing separately, or • \$43,650 if head of household. 	44			
45	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	45			
46	Subtract line 45 from line 44. If zero or less, enter -0-	46			
47	Enter the smaller of line 37 or line 38	47			
48	Enter the smaller of line 46 or line 47	48			
49	Subtract line 48 from line 47	49			
50	Multiply line 49 by 15% (.15)			50	3,970,260
If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.					
51	Subtract line 47 from line 41	51			
52	Multiply line 51 by 25% (.25)			52	176,463
53	Add lines 43, 50, and 52			53	
54	If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result			54	4,333,324
55	Enter the smaller of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 32. Instead, enter it on line 4 of the worksheet on page 9 of the instructions			55	

NUMBER OF RETURNS FILED FOR SELECTED LINES

Installment Sale Income

OMB No. 1545-0228

Form 6252

Department of the Treasury Internal Revenue Service

Attach to your tax return. Use a separate form for each sale or other disposition of property on the installment method.

2008

Attachment Sequence No. 79

Table with 2 columns: Name(s) shown on return, Identifying number. Total Forms Filed = 775,767

- 1 Description of property
2a Date acquired (month, day, year)
b Date sold (month, day, year)
3 Was the property sold to a related party...
4 Was the property you sold to a related party a marketable security?

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

Table with 5 columns: Line number, Description, Sub-column 1, Sub-column 2, Total. Rows 5-18 including Selling price, mortgages, adjusted basis, and contract price.

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.

Table with 5 columns: Line number, Description, Sub-column 1, Sub-column 2, Total. Rows 19-26 including Gross profit percentage, payments received, and installment sale income.

Part III Related Party Installment Sale Income. Do not complete if you received the final payment this tax year.

Table with 5 columns: Line number, Description, Sub-column 1, Sub-column 2, Total. Rows 27-37 including Name of related party, second disposition questions, and related party sale details.

NUMBER OF RETURNS FILED FOR SELECTED LINES
Gains and Losses From Section 1256
Contracts and Straddles

Form 6781
Department of the Treasury
Internal Revenue Service

OMB No. 1545-0644

2008
Attachment
Sequence No. 82

Attach to your tax return.

Table with 2 columns: Name(s) shown on tax return (Total Forms Filed = 483,821) and Identifying number.

- Check all applicable boxes (see instructions).
A Mixed straddle election
B Straddle-by-straddle identification election
C Mixed straddle account election
D Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

Table with 3 columns: (a) Identification of account, (b) (Loss), (c) Gain. Includes rows for identification, calculations, and capital gain/loss.

Part II Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components.

Section A—Losses From Straddles

Table with 8 columns: (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, (g) Unrecognized gain on offsetting positions, (h) Recognized loss.

Section B—Gains From Straddles

Table with 6 columns: (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.

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

Table with 5 columns: (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.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Noncash Charitable Contributions

Form 8283 (Rev. December 2006) Department of the Treasury Internal Revenue Service

Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property. See separate instructions.

OMB No. 1545-0908

Attachment Sequence No. 155

Name(s) shown on your income tax return

Total Forms Filed = 6,997,323

Identifying number

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities—List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

Table with 2 columns: (a) Name and address of the donee organization, (b) Description of donated property. Rows A through E.

Note. If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

Table with 6 columns: (c) Date of the contribution, (d) Date acquired by donor, (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. Rows A through E.

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest. If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year, (2) For any prior tax years.

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Form fields for organization name, address, and city/ZIP code.

d For tangible property, enter the place where the property is located or kept.

e Name of any person, other than the donee organization, having actual possession of the property.

3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?

Yes/No table for questions 3a, 3b, and 3c.

3b 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?

3c Is there a restriction limiting the donated property for a particular use?

Name(s) shown on your income tax return	Identifying number
---	--------------------

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser.

4 Check the box that describes the type of property donated:

- | | | |
|--|--|-------------------------------------|
| <input type="checkbox"/> Art* (contribution of \$20,000 or more) | <input type="checkbox"/> Qualified Conservation Contribution | <input type="checkbox"/> Equipment |
| <input type="checkbox"/> Art* (contribution of less than \$20,000) | <input type="checkbox"/> Other Real Estate | <input type="checkbox"/> Securities |
| <input type="checkbox"/> Collectibles** | <input type="checkbox"/> Intellectual Property | <input type="checkbox"/> Other |

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A			
B			81,261
C			
D			

5	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A						
B			65,095	2,361	59,819	3,577
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶ _____

Signature of taxpayer (donor) ▶ _____

Date ▶ _____

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶ _____

Title ▶ _____

Date ▶ _____

Business address (including room or suite no.) _____

Identifying number _____

City or town, state, and ZIP code _____

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶ _____

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶ Yes No

Name of charitable organization (donee)	Employer identification number
Address (number, street, and room or suite no.)	City or town, state, and ZIP code
Authorized signature	Title
	Date

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8396**

Mortgage Interest Credit

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

(For Holders of Qualified Mortgage Credit Certificates Issued by
State or Local Governmental Units or Agencies)

2008

Attachment
Sequence No. **138**

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

Name(s) shown on your tax return

Total Forms Filed = 47,229

Your social security number

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

Name of Issuer of Mortgage Credit Certificate

Mortgage Credit Certificate Number

Issue Date

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid . . .	1		
2	Enter the certificate credit rate shown on your mortgage credit certificate . Do not enter the interest rate on your home mortgage	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.	3	41,124	
4	Enter any 2005 credit carryforward from line 18 of your 2007 Form 8396	4	2,868	
5	Enter any 2006 credit carryforward from line 16 of your 2007 Form 8396	5	4,354	
6	Enter any 2007 credit carryforward from line 19 of your 2007 Form 8396	6	10,860	
7	Add lines 3 through 6	7	45,595	
8	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	8	40,728	
9	1040 filers: Enter the total of the amounts from Form 1040, lines 47 through 51; and line 12 of the line 11 Worksheet in Pub. 972 (see instructions). 1040NR filers: Enter the amount from Form 1040NR, lines 44 through 46; and line 12 of the line 11 Worksheet in Pub. 972 (see instructions).	9	10,349	
10	Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II . . .	10	40,109	
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 53, or Form 1040NR, line 48, and check box a on that line	11	39,094	

Part II Mortgage Interest Credit Carryforward to 2009. (Complete **only** if line 11 is less than line 7.)

12	Add lines 3 and 4	12		
13	Enter the amount from line 7	13		
14	Enter the larger of line 11 or line 12	14		
15	Subtract line 14 from line 13	15		
16	2007 credit carryforward to 2009. Enter the smaller of line 6 or line 15	16		
17	Subtract line 16 from line 15	17		
18	2006 credit carryforward to 2009. Enter the smaller of line 5 or line 17	18		
19	2008 credit carryforward to 2009. Subtract line 11 from line 3. If zero or less, enter -0- . . .	19		

Form **8582**
 Department of the Treasury
 Internal Revenue Service (99)
 Name(s) shown on return

NUMBER OF RETURNS FILED FOR SELECTED LINES
Passive Activity Loss Limitations

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

OMB No. 1545-1008
2008
 Attachment
 Sequence No. **88**
 Identifying number

Total Forms Filed = 4,211,406

Part I 2008 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities on page 3 of the instructions.)					
1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	649,498			
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(2,552,101)		
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(1,173,350)		
d Combine lines 1a, 1b, and 1c.	1d			2,812,114	
Commercial Revitalization Deductions From Rental Real Estate Activities					
2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	(1,539)		
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(1,206)		
c Add lines 2a and 2b.	2c			(2,415)
All Other Passive Activities					
3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	701,466			
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(1,388,091)		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(1,119,743)		
d Combine lines 3a, 3b, and 3c.	3d			1,894,621	

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** 4,210,657

If line 4 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

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

Note: Enter all numbers in Part II as positive amounts. See page 8 of the instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5			2,612,033	
6 Enter \$150,000. If married filing separately, see page 8	6	2,596,333			
7 Enter modified adjusted gross income, but not less than zero (see page 8)	7	2,523,333			
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	1,769,555			
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see page 8	9			1,769,555	
10 Enter the smaller of line 5 or line 9.	10			1,767,900	
If line 2c is a loss, go to Part III. Otherwise, go to line 15.					

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II on page 8 of the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11			2,081	
12 Enter the loss from line 4	12				
13 Reduce line 12 by the amount on line 10	13			2,414	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14			2,081	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total.	15			1,037,910	
16 Total losses allowed from all passive activities for 2008. Add lines 10, 14, and 15. See page 10 of the instructions to find out how to report the losses on your tax return.	16			2,547,440	

Form **8586**

NUMBER OF RETURNS FILED FOR SELECTED LINES
Low-Income Housing Credit

OMB No. 1545-0984

2008

Attachment
Sequence No. **36a**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your tax return.**

Name(s) shown on return

Total Forms Filed = 52,988

Identifying number

Part I Buildings Placed in Service Before January 1, 2008

1	Number of Forms 8609-A attached for buildings placed in service before January 1, 2008 ▶	16	
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) (ii) (iii) (iv)		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before January 1, 2008 (see instructions)	3	755
4	Part I low-income housing credit for buildings placed in service before January 1, 2008, from partnerships, S corporations, estates, and trusts	4	49,989
5	Add lines 3 and 4. Estates and trusts, go to line 6; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1d	5	50,693
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts. Subtract line 6 from line 5. Report this amount on Form 3800, line 1d	7	

Part II Buildings Placed in Service After December 31, 2007

8	Number of Forms 8609-A attached for buildings placed in service after December 31, 2007 ▶		
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) (ii) (iii) (iv)		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after December 31, 2007 (see instructions)	10	13
11	Part II low-income housing credit for buildings placed in service after December 31, 2007, from partnerships, S corporations, estates, and trusts	11	1,035
12	Add lines 10 and 11. Partnerships and S corporations, report this amount on Schedule K; all others, continue to line 13	12	1,048
13	Low-income housing credit included on line 12 from passive activities (see instructions)	13	626
14	Subtract line 13 from line 12	14	436
15	Low-income housing credit allowed for 2008 from a passive activity (see instructions)	15	2,608
16	Carryforward of low-income housing credit for 2007 fiscal-year filers (see instructions)	16	0
17	Carryback of low-income housing credit from 2009 (see instructions)	17	
18	Add lines 14 through 17. Estates and trusts, go to line 19; all others, report this amount on Form 3800, line 29d	18	3,036
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19	
20	Estates and trusts. Subtract line 19 from line 18. Report this amount on Form 3800, line 29d	20	

Nondeductible IRAs

▶ See separate instructions.

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

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

Your social security number

Total Forms Filed = 2,117,641

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

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

Apt. no.

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

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2008.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2008 **and** you made nondeductible contributions to a traditional IRA in 2008 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster recovery assistance distribution), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2008 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2008 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2008, including those made for 2008 from January 1, 2009, through April 15, 2009 (see page 5 of the instructions)	1	593,411
2	Enter your total basis in traditional IRAs (see page 6 of the instructions)	2	929,484
3	Add lines 1 and 2	3	1,199,357
<p>In 2008, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</p> <p>No → Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p>Yes → Go to line 4.</p>			
4	Enter those contributions included on line 1 that were made from January 1, 2009, through April 15, 2009	4	3,822
5	Subtract line 4 from line 3	5	1,196,538
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2008, plus any outstanding rollovers. Subtract any repayments of qualified disaster recovery assistance distributions. If the result is zero or less, enter -0- (see page 6 of the instructions)	6	284,241
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2008. Do not include rollovers (other than repayments of qualified disaster recovery assistance distributions), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7	363,629
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2008. Do not include amounts converted that you later recharacterized (see page 7 of the instructions). Also enter this amount on line 16	8	11,455
9	Add lines 6, 7, and 8	9	381,979
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	×
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	8,890
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	328,305
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	332,630
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2008 and earlier years	14	1,156,579
15a	Subtract line 12 from line 7	15a	341,915
b	Amount on line 15a attributable to qualified disaster recovery assistance distributions (see page 7 of the instructions). Also enter this amount on Form 8930, line 13	15b	1,716
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution (see page 7 of the instructions).	15c	341,915

Part II 2008 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 2008 (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 2008, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2008. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2008. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2008 or 2009 (see page 7 of the instructions)	16	80,755
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17	12,880
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	78,976

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2008. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster recovery assistance distribution), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see page 7 of the instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2008 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	19	435,975
20	Qualified first-time homebuyer expenses (see page 7 of the instructions). Do not enter more than \$10,000	20	7,241
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21	430,386
22	Enter your basis in Roth IRA contributions (see page 8 of the instructions)	22	272,805
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	23	229,966
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see page 8 of the instructions)	24	21,318
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	213,749
b	Amount on line 25a attributable to qualified disaster recovery assistance distributions (see page 8 of the instructions). Also enter this amount on Form 8930, line 14	25b	3,287
c	Taxable amount. Subtract line 25b from line 25a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25c	211,404

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature
 Date

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8615**
 Department of the Treasury
 Internal Revenue Service (99)

**Tax for Certain Children Who Have Investment
 Income of More Than \$1,800**

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

OMB No. 1545-0074

2008

Attachment
 Sequence No. **33**

Child's name shown on return	Total Forms Filed = 451,188	Child's social security number
------------------------------	-----------------------------	--------------------------------

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

A Parent's name (first, initial, and last). Caution: See instructions before completing.	B Parent's social security number 443
C Parent's filing status (check one): <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er)	

Part I Child's Net Investment Income

1 Enter the child's investment income (see instructions)	1	450,641
2 If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,800. Otherwise, see instructions	2	451,188
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	430,375
4 Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 40. If the child files Form 2555 or 2555-EZ, see the instructions	4	421,711
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	421,711

Part II Tentative Tax Based on the Tax Rate of the Parent

6 Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6	381,035
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	131,441
8 Add lines 5, 6, and 7 (see instructions)	8	423,259
9 Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here Boxes checked = 337.895 ▶ <input type="checkbox"/>	9	417,873
10 Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 11; Form 1040NR, line 41; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8814 or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here Boxes checked = 210,106 ▶ <input type="checkbox"/>	10	374,506
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	406,737
12a Add lines 5 and 7	12a	421,711
b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	×
13 Multiply line 11 by line 12b	13	406,737

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	398,351
15 Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here Checked = 285,188 ▶ <input type="checkbox"/>	15	253,791
16 Add lines 13 and 15	16	408,693
17 Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here Checked = 304,225 ▶ <input type="checkbox"/>	17	306,043
18 Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	18	408,693

NUMBER OF RETURNS FILED FOR SELECTED LINES
Credit for Prior Year Minimum Tax—
Individuals, Estates, and Trusts

OMB No. 1545-1073

2008

Attachment Sequence No. **74**

Form **8801**
 (Rev. February 2009)
 Department of the Treasury
 Internal Revenue Service (99)

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

Name(s) shown on return	Total Forms Filed = 1,347,917	Identifying number
-------------------------	-------------------------------	--------------------

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2007 Form 6251. Estates and trusts, see instructions . . .	1	1,326,763	
2	Enter adjustments and preferences treated as exclusion items (see instructions).	2	1,250,537	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(7.662)	
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 \$207,500 and you were married filing separately for 2007, see instructions.	4	1,288,937	
5	Enter: \$66,250 if married filing jointly or qualifying widow(er) for 2007; \$44,350 if single or head of household for 2007; or \$33,125 if married filing separately for 2007. Estates and trusts, enter \$22,500	5	1,347,917	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2007; \$112,500 if single or head of household for 2007; or \$75,000 if married filing separately for 2007. Estates and trusts, enter \$75,000	6	1,347,917	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	1,018,868	
8	Multiply line 7 by 25% (.25)	8	1,018,868	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 18, see instructions	9	1,074,516	
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	1,224,102	
11	<ul style="list-style-type: none"> • If for 2007 you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter. • If for 2007 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 51 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2007), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2007) from the result. Form 1040NR filers, see instructions. 	11	Using Part III = 921,664	
			1,224,022	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	310,943	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	1,221,003	
14	Enter the amount from your 2007 Form 6251, line 34, or 2007 Form 1041, Schedule I, line 55	14	1,231,546	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	974,502	

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2009

16	Enter the amount from your 2007 Form 6251, line 35, or 2007 Form 1041, Schedule I, line 56	16	1,085,467	
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	850,265	
19	2007 credit carryforward. Enter the amount from your 2007 Form 8801, line 28	19	907,609	
20	Enter your 2007 unallowed qualified electric vehicle credit (see instructions)	20	876	
21	Enter as a negative amount any alternative minimum tax for 2007 or any prior year that is attributable to the exercise of incentive stock options and was unpaid as of October 3, 2008 (see instructions)	21	(356)	
22	Combine lines 18 through 21. If zero or less, enter -0-	22	1,269,952	
23	Enter 50% (.50) of the total interest and penalties you paid before October 3, 2008, on alternative minimum tax attributable to the exercise of incentive stock options for 2007 or any prior year	23	1,607	
24	Add lines 22 and 23. If zero, stop here and see instructions	24	1,220,013	
25	Enter your 2008 regular income tax liability minus allowable credits (see instructions)	25	1,125,318	
26	Enter the amount from your 2008 Form 6251, line 34, or 2008 Form 1041, Schedule I, line 54	26	1,079,715	
27	Subtract line 26 from line 25. If zero or less, enter -0-	27	415,577	
28	Current year nonrefundable credit. Enter the smaller of line 24 or line 27. Also enter this amount on your 2008 Form 1040, line 54 (check box b); Form 1040NR, line 49 (check box b); or Form 1041, Schedule G, line 2d	28	415,577	
29	<ul style="list-style-type: none"> • Estates and trusts: Leave lines 29 and 30 blank and go to line 31. • Individuals: Did you have a minimum tax credit carryforward to 2006 (on your 2005 Form 8801, line 26) or pay any interest or penalties before October 3, 2008, on alternative minimum tax attributable to the exercise of incentive stock options for 2007 or any prior year? <input type="checkbox"/> No. Leave lines 29 and 30 blank and go to line 31.			
	<input type="checkbox"/> Yes. Complete Part IV of Form 8801 to figure the amount to enter	29	328,241	
30	Is line 29 more than line 28?			
	<input type="checkbox"/> No. Leave line 30 blank and go to line 31.			
	<input type="checkbox"/> Yes. Subtract line 28 from line 29. This is your current year refundable credit . Enter the result here and on your 2008 Form 1040, line 68 (check box c), or Form 1040NR, line 68	30	287,945	
31	Credit carryforward to 2009. Subtract the larger of line 28 or line 29 from line 24. Keep a record of this amount because you may use it in future years	31	944,064	

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2007 Qualified Dividends and Capital Gain Tax Worksheet, the 2007 Schedule D Tax Worksheet, or Part V of the 2007 Schedule D (Form 1041), see the instructions before completing this part.

32 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2007, enter the amount from line 3 of the worksheet on page 2 of the instructions

32

Caution. If for 2007 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see page 4 of the instructions before completing lines 33, 34, and 35.

33 Enter the amount from line 6 of your 2007 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2007 Schedule D Tax Worksheet, or the amount from line 22 of the 2007 Schedule D (Form 1041), whichever applies*

33

If you figured your 2007 tax using the 2007 Qualified Dividends and Capital Gain Tax Worksheet, skip line 34 and enter the amount from line 33 on line 35. Otherwise, go to line 34.

34 Enter the amount from line 19 of your 2007 Schedule D (Form 1040), or line 14b, column (2), of the 2007 Schedule D (Form 1041)

34

35 Add lines 33 and 34, and enter the smaller of that result or the amount from line 10 of your 2007 Schedule D Tax Worksheet

35

36 Enter the smaller of line 32 or line 35

36

37 Subtract line 36 from line 32

37

38 If line 37 is \$175,000 or less (\$87,500 or less if married filing separately for 2007), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2007) from the result. Form 1040NR filers, see instructions

38

39 Enter:

- \$63,700 if married filing jointly or qualifying widow(er) for 2007,
• \$31,850 if single or married filing separately for 2007,
• \$42,650 if head of household for 2007, or
• \$2,150 for an estate or trust.

Form 1040NR filers, see instructions

39

40 Enter the amount from line 7 of your 2007 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2007 Schedule D Tax Worksheet, or the amount from line 23 of the 2007 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2007 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions

40

41 Subtract line 40 from line 39. If zero or less, enter -0-

41

42 Enter the smaller of line 32 or line 33

42

43 Enter the smaller of line 41 or line 42

43

44 Multiply line 43 by 5% (.05)

44

45 Subtract line 43 from line 42

45

46 Multiply line 45 by 15% (.15)

46

If line 34 is zero or blank, skip lines 47 and 48 and go to line 49. Otherwise, go to line 47.

47 Subtract line 42 from line 36

47

48 Multiply line 47 by 25% (.25)

48

49 Add lines 38, 44, 46, and 48

49

50 If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2007), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2007) from the result. Form 1040NR filers, see instructions

50

51 Enter the smaller of line 49 or line 50 here and on line 11. If you filed Form 2555 or 2555-EZ for 2007, do not enter this amount on line 11. Instead, enter it on line 4 of the worksheet on page 2 of the instructions

51

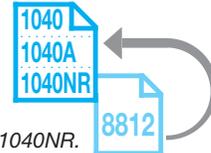
* The 2007 Qualified Dividends and Capital Gain Tax Worksheet is on page 35 of the 2007 Instructions for Form 1040. The 2007 Schedule D Tax Worksheet is on page D-10 of the 2007 Instructions for Schedule D (Form 1040) (page 43 of the 2007 Instructions for Form 1041).

Part IV Tentative Refundable Credit

52	Enter the amount from line 22			52		
53	Enter the total of lines 18 and 20 from your 2006 Form 8801. If zero or less, enter -0-	53	144,201			
54	Enter the total of lines 18 and 20 from your 2007 Form 8801. If zero or less, enter -0-	54	152,508			
55	Enter the total of lines 18 and 20 from your 2008 Form 8801. If zero or less, enter -0-	55	139,204			
56	Add lines 53 through 55			56	242,744	
57	Long-term unused minimum tax credit. Subtract line 56 from line 52 (If zero or less, enter -0- here and on line 61 and go to line 62)			57	330,195	
58	Multiply line 57 by 50% (.50)			58		
59	Enter the amount from your 2007 Form 8801, line 55			59	198,348	
60	Enter the larger of line 58 or line 59			60		
61	Enter the smaller of line 57 or line 60			61		
62	Enter the amount from line 23			62		
63	Add lines 61 and 62. Enter the result here and on line 29			63		

Form **8812**
Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

NUMBER OF RETURNS FILED FOR SELECTED LINES
Additional Child Tax Credit



OMB No. 1545-0074
2008
Attachment
Sequence No. **47**

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Total Forms Filed = 18,269,024

Your social security number

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 43 of the Form 1040 instructions, page 38 of the Form 1040A instructions, or page 19 of the Form 1040NR instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1	18,268,202
2	Enter the amount from Form 1040, line 52, Form 1040A, line 33, or Form 1040NR, line 47	2	8,580,797
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3	18,238,393
4a	Earned income (see instructions on back). If your main home was in a Midwestern disaster area when the disaster occurred, and you are electing to use your 2007 earned income, check here <input type="checkbox"/>	4a	18,201,541
b	Nontaxable combat pay (see instructions on back) <input type="checkbox"/>	4b	196,952
5	Is the amount on line 4a more than \$8,500? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$8,500 from the amount on line 4a. Enter the result	5	18,071,287
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	18,071,287

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back	7	1,739,424
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 61. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, line 53, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 57.	8	394,202
9	Add lines 7 and 8	9	1,946,834
10	1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 65. 1040A filers: Enter the total of the amount from Form 1040A, line 40a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back). 1040NR filers: Enter the amount from Form 1040NR, line 60.	10	1,079,934
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	973,998
12	Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.	12	1,973,494

Part III Additional Child Tax Credit

13	This is your additional child tax credit	13	18,160,498
----	--	----	------------

Enter this amount on
Form 1040, line 66,
Form 1040A, line 41, or
Form 1040NR, line 61.



NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8814**
 Department of the Treasury
 Internal Revenue Service (99)

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

OMB No. 1545-0074

2008

Attachment
 Sequence No. **40**

▶ See instructions.

▶ Attach to parents' Form 1040 or Form 1040NR.

Name(s) shown on your return	Total Forms Filed = 230,111	Your social security number
------------------------------	-----------------------------	-----------------------------

Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you cannot take** on page 2.

A Child's name (first, initial, and last)	B Child's social security number
	1st Child's SSN = 147,671

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

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

1a Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a	69,321	
b Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b	3,714	
2a 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	2a	114,401	
b Enter your child's qualified dividends included on line 2a. See the instructions	2b	62,989	
3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	38,115	
4 Add lines 1a, 2a, and 3. If the total is \$1,800 or less, skip lines 5 through 12 and go to line 13. If the total is \$9,000 or more, do not file this form. Your child must file his or her own return to report the income	4	147,930	
5 Base amount	5	1,800	00
6 Subtract line 5 from line 4	6	90,363	
If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.			
7 Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7	.	
8 Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8	.	
9 Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	26,195	
10 Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	16,320	
11 Add lines 9 and 10	11	28,005	
12 Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below	12	87,559	

Part II Tax on the First \$1,800 of Child's Interest and Dividends

13 Amount not taxed	13	900	00
14 Subtract line 13 from line 4. If the result is zero or less, enter -0-.	14	133,065	
15 Tax. Is the amount on line 14 less than \$900? <input type="checkbox"/> No. Enter \$90 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 14 by 10% (.10). Enter the result here and see the Note below. }	15	133,055	

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 41. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 41.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8824**
Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

OMB No. 1545-1190

2008

Attachment
Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 128,114

Identifying number

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up:

.....

2 Description of like-kind property received:

.....

3 Date like-kind property given up was originally acquired (month, day, year) **3** MM/DD/YYYY

4 Date you actually transferred your property to other party (month, day, year) **4** MM/DD/YYYY

5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written notice requirement **5** MM/DD/YYYY

6 Date you actually received the like-kind property from other party (month, day, year). See instructions **6** MM/DD/YYYY

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

Part II Related Party Exchange Information

8 Name of related party	Relationship to you	Related party's identifying number
-------------------------	---------------------	------------------------------------

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? Yes No

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? Yes No

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.

11 If one of the exceptions below applies to the disposition, check the applicable box:

a The disposition was after the death of either of the related parties.

b The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

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

Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see Reporting of multi-asset exchanges in the instructions.

Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise, go to line 15.

Table with 5 columns: Line number, Description, Sub-column 1, Sub-column 2, Total. Rows 12-25 include values for FMV, adjusted basis, gain/loss, cash received, and basis of like-kind property.

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used only by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used only if the cost of the replacement property is more than the basis of the divested property.

Table with 5 columns: Line number, Description, Sub-column 1, Sub-column 2, Total. Rows 26-38 include fields for certificate number, descriptions of property, dates, sales price, basis, and recognized gain.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Expenses for Business Use of Your Home

OMB No. 1545-0074

Form **8829**

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

2008

Attachment Sequence No. **66**

Department of the Treasury
Internal Revenue Service (99)

▶ **See separate instructions.**

Name(s) of proprietor(s)	Your social security number
Total Forms Filed = Not Available	: : :

Part I Part of Your Home Used for Business

1 Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	
2 Total area of home	2	
3 Divide line 1 by line 2. Enter the result as a percentage	3	%
For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.		
4 Multiply days used for daycare during year by hours used per day	4	hr.
5 Total hours available for use during the year (366 days × 24 hours) (see instructions)	5	8,784 hr.
6 Divide line 4 by line 5. Enter the result as a decimal amount	6	
7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶	7	%

Part II Figure Your Allowable Deduction

8 Enter the amount from Schedule C, line 29, 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	
See instructions for columns (a) and (b) before completing lines 9-21.		
	(a) Direct expenses	(b) Indirect expenses
9 Casualty losses (see instructions)	9	
10 Deductible mortgage interest (see instructions)	10	
11 Real estate taxes (see instructions)	11	
12 Add lines 9, 10, and 11	12	
13 Multiply line 12, column (b) by line 7	13	
14 Add line 12, column (a) and line 13	14	
15 Subtract line 14 from line 8. If zero or less, enter -0-	15	
16 Excess mortgage interest (see instructions)	16	
17 Insurance	17	
18 Rent	18	
19 Repairs and maintenance	19	
20 Utilities	20	
21 Other expenses (see instructions)	21	
22 Add lines 16 through 21	22	
23 Multiply line 22, column (b) by line 7	23	
24 Carryover of operating expenses from 2007 Form 8829, line 42	24	
25 Add line 22 column (a), line 23, and line 24	25	
26 Allowable operating expenses. Enter the smaller of line 15 or line 25	26	
27 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	
28 Excess casualty losses (see instructions)	28	
29 Depreciation of your home from line 41 below	29	1,693,704
30 Carryover of excess casualty losses and depreciation from 2007 Form 8829, line 43	30	
31 Add lines 28 through 30	31	
32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	
33 Add lines 14, 26, and 32	33	
34 Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 , Section B	34	36,075
35 Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶	35	

Part III Depreciation of Your Home

36 Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	
37 Value of land included on line 36	37	
38 Basis of building. Subtract line 37 from line 36	38	
39 Business basis of building. Multiply line 38 by line 7	39	
40 Depreciation percentage (see instructions)	40	%
41 Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	

Part IV Carryover of Unallowed Expenses to 2009

42 Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	
43 Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	627,188

Qualified Adoption Expenses

Form 8839
Department of the Treasury
Internal Revenue Service (99)

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

2008
Attachment
Sequence No. 38

Name(s) shown on return: Total Forms Filed = 102,905
Your social security number

Before you begin: See Definitions on page 1 of the instructions.

Part I Information About Your Eligible Child or Children—You must complete this part. See page 2 of the instructions for details, including what to do if you need more space.

Table with columns for Child's name, year of birth, and identifying number. Includes rows for Child 1 and Child 2.

Caution. If the child was a foreign child, see Special rules in the instructions for line 1, column (e), that begin on page 2, before you complete Part II or Part III. If you received employer-provided adoption benefits, complete Part III on the back next.

Part II Adoption Credit

Table for Adoption Credit with rows 2-18. Includes instructions for each line and a shaded column for calculations.

Part III Employer-Provided Adoption Benefits

		Child 1		Child 2			
19	Maximum exclusion per child	19	\$11,650	00	\$11,650	00	
20	Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See page 6 of the instructions for the amount to enter. } 20						
21	Subtract line 20 from line 19	21					
22	Employer-provided adoption benefits you received in 2008. This amount should be shown in box 12 of your 2008 Form(s) W-2 with code T	22					
23	Add the amounts on line 22	23					5,221
24	Enter the smaller of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2008, enter the amount from line 21	24					
25	Add the amounts on line 24. If zero, skip lines 26 through 29, enter -0- on line 30, and go to line 31			25			
26	Modified adjusted gross income (from the worksheet on page 6 of the instructions)	26					
27	Is line 26 more than \$174,730? <input type="checkbox"/> No. Skip lines 27 and 28, and enter -0- on line 29. <input type="checkbox"/> Yes. Subtract \$174,730 from line 26	27					
28	Divide line 27 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	28			×		
29	Multiply line 25 by line 28	29					
30	Excluded benefits. Subtract line 29 from line 25	30					4,449
31	Taxable benefits. Is line 30 more than line 23? <input type="checkbox"/> No. Subtract line 30 from line 23. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." <input type="checkbox"/> Yes. Subtract line 23 from line 30. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 31. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line. } 31	31					4,211

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.



- You paid adoption expenses in 2007, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2007.
- The total adoption expenses you paid in 2008 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2008 or earlier.
- You adopted a child with special needs and the adoption became final in 2008.

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Empowerment Zone and Renewal
Community Employment Credit**

OMB No. 1545-1444

Form **8844**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

2008
Attachment
Sequence No. **99**

Name(s) shown on return

Total Forms Filed = 39,325

Identifying number

1	Enter the total qualified wages paid or incurred during calendar year 2008 only (see instructions)		
a	Qualified empowerment zone wages \$ X 20% (.20)	1a	1,892
b	Qualified renewal community wages \$ X 15% (.15)	1b	907
2	Add lines 1a and 1b. See instructions for the adjustment you must make to salaries and wages	2	
3	Employment zone and renewable community employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	4	
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)	5	
6	Subtract line 5 from line 4	6	
7	Passive activity credit allowed for 2008 (see instructions)	7	5,089
8	Carryforward of empowerment zone and renewal community employment credit to 2008	8	7,621
9	Carryback of empowerment zone and renewal community employment credit from 2009 (see instructions)	9	
10	Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, report this amount on Form 3800, line 24	10	38,646
11	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 24	12	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2008)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8846**

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

OMB No. 1545-1414

2008

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Attachment
Sequence No. **98**

Name(s) shown on return

Total Forms Filed = 83,829

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.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	5,517	
2	Tips not subject to the credit provisions (see instructions)	2	1,850	
3	Creditable tips. Subtract line 2 from line 1	3	5,517	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$102,000, see instructions and check here <input type="checkbox"/> Boxes checked = 2 ▶ <input type="checkbox"/>	4	5,515	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	76,505	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7	6	81,149	
7	Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions)	7	29,268	
8	Subtract line 7 from line 6	8	53,540	
9	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2008 from passive activities (see instructions)	9	12,814	
10	Carryforward of the credit for employer social security and Medicare taxes paid on certain employee tips that originated in a tax year that began after 2006 (see instructions)	10	11,173	
11	Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2009 (see instructions)	11		
12	Add lines 8 through 11. Report this amount on Form 3800, line 29f	12	68,523	

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Certain food and beverage establishments (see *Who Should File* below) use Form 8846 to claim a credit for social security and Medicare taxes paid or incurred by the employer on certain employees' tips. The credit is part of the general business credit.

You can claim or elect not to claim the credit any time within 3 years from the due date of your return on either your original return or on an amended return.

Who Should File

File Form 8846 if you meet both of the following conditions.

1. You had employees who received tips from customers for providing, delivering, or serving food or beverages for consumption if tipping of employees for delivering or serving food or beverages is customary.

2. During the tax year, you paid or incurred employer social security and Medicare taxes on those tips.

How the Credit Is Figured

Generally, the credit equals the amount of employer social security and Medicare taxes paid or incurred by the employer on tips received by the employee. However, the amount of tips for any month that are used to figure the credit must be reduced by the amount by which the wages that would have been payable during that month at \$5.15 an hour exceed the wages (excluding tips) paid by the employer during that month.

For example, an employee worked 100 hours and received \$450 in tips for October 2008. The worker received \$375 in wages (excluding tips) at the rate of \$3.75 an hour. If the employee had been paid \$5.15 an hour, the employee would have received wages, excluding tips, of \$515. For credit purposes, the \$450 in tips is reduced by \$140 (the difference between \$515 and \$375), and only \$310 of the employee's tips for October 2008 is taken into account.

Specific Instructions

Figure the current year credit from your trade or business on lines 1 through 4.

Line 1

Enter the tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year.

Include tips received from customers for providing, delivering, or serving food or beverages for consumption if tipping of employees for delivering or serving food or beverages is customary.

Line 2

If you pay each tipped employee wages (excluding tips) equal to or more than \$5.15 an hour enter zero on line 2.

Figure the amount of tips included on line 1 that are not creditable for each employee on a monthly basis. This is the total amount that would be payable to the employee at \$5.15 an hour reduced by the wages (excluding tips) actually paid to the employee during the month. Enter on line 2 the total amounts figured for all employees.

Form **8853**
Department of the Treasury
Internal Revenue Service (99)

**Archer MSAs and
Long-Term Care Insurance Contracts**

OMB No. 1545-0074

2008

Attachment
Sequence No. **39**

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

Name(s) shown on return

Total Forms Filed = 102,384

Social security number of MSA
account holder. If both spouses
have MSAs, see page 1 of the instructions ▶

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I General Information. See page 2 of the instructions.

	Yes	No
1a Did you or your employer make contributions to your Archer MSA for 2008?	Yes=37,308	
1b If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?	Yes=19,082	
2a If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2008? b If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)?	Yes=25,737	
2b If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)?	Yes=5,047	
c If line 2a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family		

Part II Archer MSA Contributions and Deductions. See page 2 of the instructions before completing this part.
If you are 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.

3 Total employer contributions to your Archer MSA(s) for 2008	3		
4 Archer MSA contributions you made for 2008, including direct deposits of economic stimulus payments and those made from January 1, 2009, through April 15, 2009, that were for 2008. Do not include rollovers (see page 3 of the instructions)	4	15,319	
5 Limitation from the worksheet on page 3 of the instructions	5	11,462	
6 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	10,776	
7 Archer MSA deduction. Enter the smallest of line 4, 5, or 6 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 34. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 34, enter "MSA" and the amount.	7	8,921	

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 Total distributions you and your spouse received in 2008 from all Archer MSAs (see page 4 of the instructions)	8a	24,904	
b Distributions included on line 8a that you rolled over to another Archer MSA or a health savings account. Also include any portion of a direct deposit of an economic stimulus payment and 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	655	
c Subtract line 8b from line 8a	8c	24,903	
9 Unreimbursed qualified medical expenses (see page 4 of the instructions).	9	21,767	
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, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount	10	6,454	
11a If any of the distributions included on line 10 meet any of the Exceptions to the Additional 15% Tax (see page 5 of the instructions), check here Boxes checked = 1,782 ▶ <input type="checkbox"/>			
b Additional 15% tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 61, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 61, or Form 1040NR, line 57, enter "MSA" and the amount	11b	5,120	

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2008 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 5 of the instructions).

12 Total distributions you received in 2008 from all Medicare Advantage MSAs (see page 5 of the instructions)	12	3,569	
13 Unreimbursed qualified medical expenses (see page 6 of the instructions)	13	4,758	
14 Taxable Medicare Advantage 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, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount	14	1,002	
15a If any of the distributions included on line 14 meet any of the Exceptions to the Additional 50% Tax (see page 6 of the instructions), check here Boxes checked = 0 ▶ <input type="checkbox"/>			
b Additional 50% tax (see page 6 of the instructions). Also include this amount in the total on Form 1040, line 61, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 61, or Form 1040NR, line 57, enter "Med MSA" and the amount	15b	1,002	

Name of policyholder (as shown on Form 1040)

Social security number of policyholder

Section C. Long-Term Care (LTC) Insurance Contracts. See Filing Requirements for Section C on page 6 of the instructions before completing this section.

If more than one Section C is attached, check here

16a Name of insured b Social security number of insured

17 In 2008, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? Yes boxes checked = 1,152

18 Was the insured a terminally ill individual? Yes boxes checked = 6,247

Note: If "Yes" and the only payments you received in 2008 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28.

19 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked

Caution: Do not use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a qualified LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.

20 Enter the part of the amount on line 19 that is from qualified LTC insurance contracts

21 Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions)

22 Add lines 20 and 21

Note: If you checked "Yes" on line 17 above, see Multiple Payees on page 7 of the instructions before completing lines 23 through 27.

23 Multiply \$270 by the number of days in the LTC period

24 Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions)

25 Enter the larger of line 23 or line 24

26 Reimbursements for qualified LTC services provided for the insured during the LTC period

Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.

27 Per diem limitation. Subtract line 26 from line 25

28 Taxable payments. Subtract line 27 from line 22. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount

Table with 2 columns: Line number and Amount. Rows include 19 (49,965), 20 (39,541), 21 (1,002), 22 (40,543), 23 (45,201), 24 (43,781), 25 (55,781), 26 (26,257), 27 (54,544), 28 (1,676).

Form **8863**
Department of the Treasury
Internal Revenue Service (99)

Education Credits
(Hope and Lifetime Learning Credits)
▶ See instructions to find out if you are eligible to take the credits.
▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2008

Attachment
Sequence No. **50**

Name(s) shown on return

Your social security number

Total Forms Filed = 7,811,855

Caution: ● You **cannot** take the Hope credit and the lifetime learning credit for the **same student** in the same year.
● You **cannot** take both an education credit and the tuition and fees deduction (see Form 8917) for the **same student** for the same year.

Part I Hope Credit. Caution: You cannot take the Hope credit for 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 (see instructions). Do not enter more than \$2,400* for each student.	(d) Enter the smaller of the amount in column (c) or \$1,200**	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)	
	Student # 1	3,149,977	3,149,977			3,148,356	
	Student # 2	131,178	131,178			131,178	
	Student # 3	9,090	9,090			9,090	
	Student # 4	1,014	1,014			1,014	
*For each student who attended an eligible educational institution in a Midwestern disaster area, do not enter more than \$4,800. **For each student who attended an eligible educational institution in a Midwestern disaster area, enter the smaller of the amount in column (c) or \$2,400.							
2	Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ▶					2	3,151,989

Part II Lifetime Learning Credit

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)	
	Student # 1	4,872,818	4,872,818	
	Student # 2	201,487	201,487	
	Student # 3	5,025	5,025	
	Student # 4	0	0	
4	Add the amounts on line 3, column (c), and enter the total		4	4,872,818
5a	Enter the smaller of line 4 or \$10,000		5a	4,872,818
b	For students who attended an eligible educational institution in a Midwestern disaster area, enter the smaller of \$10,000 or their qualified expenses included on line 4 (see special rules on page 3)		5b	182,934
c	Subtract line 5b from line 5a		5c	4,672,121
6a	Multiply line 5b by 40% (.40)		6a	182,934
b	Multiply line 5c by 20% (.20)		6b	4,672,121
c	Tentative lifetime learning credit. Add lines 6a and 6b and go to Part III		6c	4,872,818

Part III Allowable Education Credits

7	Tentative education credits. Add lines 2 and 6c		7	7,806,040
8	Enter: \$116,000 if married filing jointly; \$58,000 if single, head of household, or qualifying widow(er)		8	7,808,840
9	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22		9	7,808,840
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credits		10	7,768,931
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)		11	7,768,931
12	If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)		12	7,768,931
13	Multiply line 7 by line 12 ▶		13	7,764,674
14	Enter the amount from Form 1040, line 46, or Form 1040A, line 28		14	7,742,334
15	Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30		15	748,307
16	Subtract line 15 from line 14. If zero or less, stop ; you cannot take any education credits ▶		16	7,741,331
17	Education credits. Enter the smaller of line 13 or line 16 here and on Form 1040, line 50, or Form 1040A, line 31 ▶		17	7,740,979

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

Form **8864**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

2008

Attachment
Sequence No. **141**

Name(s) shown on return	Total Forms Filed = 8,721	Identifying number
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Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 8 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1 Biodiesel (other than agri-biodiesel) produced, or sold or used, before 2009	1	\$.50	2,235
2 Biodiesel (other than agri-biodiesel) produced, and sold or used, after 2008	2	\$1.00	0
3 Agri-biodiesel	3	\$1.00	141
4 Renewable diesel	4	\$1.00	*
5 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture produced, or sold or used, before 2009	5	\$.50	1,002
6 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture produced, and sold or used, after 2008	6	\$1.00	0
7 Agri-biodiesel included in a biodiesel mixture	7	\$1.00	0
8 Renewable diesel included in a renewable diesel mixture	8	\$1.00	0
9 Qualified agri-biodiesel production	9	\$.10	366
10 Add lines 1 through 9. Include this amount in your income for 2008 (see instructions)	10		2,745
11 Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	11		5,979
12 Add lines 10 and 11. Cooperatives, estates, and trusts, go to line 13; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1l	12		8,721
13 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	13		
14 Cooperatives, estates, and trusts. Subtract line 13 from line 12. Report this amount on Form 3800, line 1l	14		

General Instructions

Section references are to the Internal Revenue Code.

What's New

- For credits claimed on returns filed after May 14, 2008, biodiesel and renewable diesel do not include fuel produced outside the United States or a U.S. possession for use as a fuel outside the United States or a U.S. possession.
- For fuel produced, and sold or used, after October 3, 2008, renewable diesel does not include any fuel derived from co-processing biomass with feedstock that is not biomass.
- For fuel produced after 2008, biodiesel and renewable diesel do not include any liquid eligible for the alcohol and cellulosic biofuel fuels credit (Form 6478).
- For fuel produced, and sold or used, after 2008:
 - The credit rate for the biodiesel and biodiesel mixture credits increases to \$1.00 per gallon.
 - Camelina is added to the list of virgin oils from which agri-biodiesel is derived.

c. The definition of renewable diesel changed (see *Renewable Diesel*).

5. Biodiesel produced, sold, or used after April 1, 2009, must meet the new ASTM D6751 cold soak filtration test (see *Biodiesel*).

Purpose of Form

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Biodiesel credit,
- Renewable diesel credit,
- Biodiesel mixture credit,
- Renewable diesel mixture credit, and
- Small agri-biodiesel producer credit.

Definitions and Special Rules

Certification

To claim a credit on lines 1 through 8, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form

Form **8880**

Credit for Qualified Retirement Savings Contributions

2008

Department of the Treasury
Internal Revenue Service

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

▶ See instructions on back.

Attachment
Sequence No. **54**

Name(s) shown on return

Your social security number

Total Forms Filed = 6,392,910



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36 is more than \$26,500 (\$39,750 if head of household; \$53,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1991, **(b)** is claimed as a dependent on someone else's 2008 tax return, or **(c)** was a **student** (see instructions).

	(a) You		(b) Your spouse																																																																		
1 Traditional and Roth IRA contributions for 2008. Do not include rollover contributions	1	603,067		220,005																																																																	
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2008 (see instructions)	2	4,879,699		943,317																																																																	
3 Add lines 1 and 2	3	5,273,789		1,119,121																																																																	
4 Certain distributions received after 2005 and before the due date (including extensions) of your 2008 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception	4	234,319		112,392																																																																	
5 Subtract line 4 from line 3. If zero or less, enter -0-	5	5,268,302		1,109,663																																																																	
6 In each column, enter the smaller of line 5 or \$2,000	6	5,268,302		1,109,663																																																																	
7 Add the amounts on line 6. If zero, stop ; you cannot take this credit			7	6,004,507																																																																	
8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 36	8	6,004,507																																																																			
9 Enter the applicable decimal amount shown below:																																																																					
<table border="1"> <thead> <tr> <th colspan="2">If line 8 is—</th> <th colspan="3">And your filing status is—</th> </tr> <tr> <th>Over—</th> <th>But not over—</th> <th>Married filing jointly</th> <th>Head of household</th> <th>Single, Married filing separately, or Qualifying widow(er)</th> </tr> <tr> <th colspan="5">Enter on line 9—</th> </tr> </thead> <tbody> <tr> <td>---</td> <td>\$16,000</td> <td>.5</td> <td>.5</td> <td>.5</td> </tr> <tr> <td>\$16,000</td> <td>\$17,250</td> <td>.5</td> <td>.5</td> <td>.2</td> </tr> <tr> <td>\$17,250</td> <td>\$24,000</td> <td>.5</td> <td>.5</td> <td>.1</td> </tr> <tr> <td>\$24,000</td> <td>\$25,875</td> <td>.5</td> <td>.2</td> <td>.1</td> </tr> <tr> <td>\$25,875</td> <td>\$26,500</td> <td>.5</td> <td>.1</td> <td>.1</td> </tr> <tr> <td>\$26,500</td> <td>\$32,000</td> <td>.5</td> <td>.1</td> <td>.0</td> </tr> <tr> <td>\$32,000</td> <td>\$34,500</td> <td>.2</td> <td>.1</td> <td>.0</td> </tr> <tr> <td>\$34,500</td> <td>\$39,750</td> <td>.1</td> <td>.1</td> <td>.0</td> </tr> <tr> <td>\$39,750</td> <td>\$53,000</td> <td>.1</td> <td>.0</td> <td>.0</td> </tr> <tr> <td>\$53,000</td> <td>---</td> <td>.0</td> <td>.0</td> <td>.0</td> </tr> </tbody> </table>					If line 8 is—		And your filing status is—			Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)	Enter on line 9—					---	\$16,000	.5	.5	.5	\$16,000	\$17,250	.5	.5	.2	\$17,250	\$24,000	.5	.5	.1	\$24,000	\$25,875	.5	.2	.1	\$25,875	\$26,500	.5	.1	.1	\$26,500	\$32,000	.5	.1	.0	\$32,000	\$34,500	.2	.1	.0	\$34,500	\$39,750	.1	.1	.0	\$39,750	\$53,000	.1	.0	.0	\$53,000	---	.0	.0	.0
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)																																																																	
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9 5,993,522 X .																																																																					
10 Multiply line 7 by line 9	10			5,993,522																																																																	
11 Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43	11	5,990,551																																																																			
12 1040 filers: Enter the total of your credits from lines 47 through 50. 1040A filers: Enter the total of your credits from lines 29 through 31. 1040NR filers: Enter the total of your credits from lines 44 and 45. }	12	876,874																																																																			
13 Subtract line 12 from line 11. If zero, stop ; you cannot take this credit	13			5,973,285																																																																	
14 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 13 here and on Form 1040, line 51; Form 1040A, line 32; or Form 1040NR, line 46	14			5,962,303																																																																	

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

Form **8889**

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

OMB No. 1545-0074

2008

Attachment
Sequence No. **53**

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040 or Form 1040NR.**

▶ **See separate instructions.**

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

Total Forms Filed = 2,028,412

Social security number of HSA beneficiary. If both spouses have HSAs, see page 2 of the instructions ▶

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

Part I HSA Contributions and Deduction. See page 3 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2008 (see page 4 of the instructions) Self-Only boxes = 773,546 Family Boxes = 1,023,012 ▶		
2 HSA contributions you made for 2008 (or those made on your behalf), including direct deposits of economic stimulus payments and those made from January 1, 2009, through April 15, 2009, that were for 2008. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see page 4 of the instructions)	2	892,423
3 If you were under age 55 at the end of 2008, and on the first day of every month during 2008, you were, or were considered, an eligible individual with the same coverage, enter \$2,900 (\$5,800 for family coverage). All others, see page 4 of the instructions for the amount to enter	3	1,538,204
4 Enter the amount you and your employer contributed to your Archer MSAs for 2008 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2008, also include any amount contributed to your spouse's Archer MSAs	4	15,408
5 Subtract line 4 from line 3. If zero or less, enter -0-	5	1,537,622
6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2008, see the instructions on page 4 for the amount to enter	6	1,527,470
7 If you were age 55 or older at the end of 2008, married, and you or your spouse had family coverage under an HDHP at any time during 2008, enter your additional contribution amount (see page 5 of the instructions)	7	173,315
8 Add lines 6 and 7	8	1,529,667
9 Employer contributions made to your HSAs for 2008	9	1,043,597
10 Qualified HSA funding distributions	10	34,766
11 Add lines 9 and 10	11	1,060,271
12 Subtract line 11 from line 8. If zero or less, enter -0-	12	1,436,612
13 HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25 Caution: If line 2 is more than line 13, you may have to pay an additional tax (see page 5 of the instructions).	13	835,619

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a Total distributions you received in 2008 from all HSAs (see page 6 of the instructions)	14a	1,396,366
b Distributions included on line 14a that you rolled over to another HSA. Also include any portion of a direct deposit of an economic stimulus payment and excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see page 6 of the instructions)	14b	33,725
c Subtract line 14b from line 14a	14c	1,381,981
15 Unreimbursed qualified medical expenses (see page 6 of the instructions)	15	1,271,703
16 Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	142,951
17a If any of the distributions included on line 16 meet any of the Exceptions to the Additional 10% Tax (see page 6 of the instructions), check here Total Boxes Checked = 34,368 <input type="checkbox"/>		
b Additional 10% tax (see page 6 of the instructions). Enter 10% (.10) of the distributions included on line 16 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 61, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 61, or Form 1040NR, line 57, enter "HSA" and the amount	17b	132,480

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See page 6 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Qualified HSA distribution	18	5,543	
19	Last-month rule	19	1,139	
20	Qualified HSA funding distribution	20	3,634	
21	Total income. Add lines 18, 19, and 20. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	21	9,697	
22	Additional tax. Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 61, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 61, or Form 1040NR, line 57, enter "HDHP" and the amount	22	9,697	

Form **8903**

NUMBER OF RETURNS FILED FOR SELECTED LINES
Domestic Production Activities Deduction

OMB No. 1545-1984

2008
Attachment
Sequence No. **143**

Department of the Treasury
Internal Revenue Service

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

Name(s) as shown on return		Identifying number	
Total Forms Filed = 559,920			
1	Domestic production gross receipts (DPGR)		297,919
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	181,943	
3	Enter deductions and losses allocable to DPGR (see instructions)	205,272	
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	69,251	
5	Add lines 2 through 4		285,562
6	Subtract line 5 from line 1		297,955
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)		268,794
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10		
9	Amount allocated to beneficiaries of the estate or trust (see instructions)		
10	Qualified production activities income. Estates and trusts, subtract line 9 from line 8, all others, enter amount from line 8. If zero or less, enter -0- here, skip lines 11 through 19, and enter -0- on line 20		492,923
11	Income limitation (see instructions): <ul style="list-style-type: none"> • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) 		493,351
12	Enter the smaller of line 10 or line 11. If zero or less, enter -0- here, skip lines 13 through 19, and enter -0- on line 20		489,787
13	Enter 6% of line 12		488,417
14	Form W-2 wages (see instructions)		234,534
15	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)		256,872
16	Add lines 14 and 15. Estates and trusts, go to line 17, all others, skip line 17 and go to line 18		
17	Amount allocated to beneficiaries of the estate or trust (see instructions)		
18	Estates and trusts, subtract line 17 from line 16, all others, enter amount from line 16		467,072
19	Form W-2 wage limitation. Enter 50% of line 18		467,071
20	Enter the smaller of line 13 or line 19		466,145
21	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6		44,026
22	Expanded affiliated group allocation (see instructions)		122
23	Domestic production activities deduction. Combine lines 20 through 22 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return		501,630

Alternative Motor Vehicle Credit

Form

8910

Department of the Treasury Internal Revenue Service

- Attach to your tax return. See separate instructions.

OMB No. 1545-1998

2008

Attachment Sequence No. 152

Name(s) shown on return

Total Forms Filed = 40,290

Identifying number

Part I Tentative Credit

Table with 4 columns: (a), (b), (c) and a description column. Rows include: 1 Year, make, and model of vehicle; 2 Enter date vehicle was placed in service; 3 Maximum credit allowable; 4 Phaseout percentage; 5 Tentative credit.

Part II Credit for Business/Investment Use Part of Vehicle

Table with 4 columns: (a), (b), (c) and a description column. Rows include: 6 Business/investment use percentage; 7 Multiply line 5 by line 6; 8 Add columns (a) through (c) on line 7; 9 Alternative motor vehicle credit from partnerships and S corporations; 10 Business/investment use part of credit.

Part III Credit for Personal Use Part of Vehicle

Table with 4 columns: (a), (b), (c) and a description column. Rows include: 11 Subtract line 7 from line 5; 12 Add columns (a) through (c) on line 11; 13 Regular tax before credits; 14 Credits that reduce regular tax before the alternative motor vehicle credit; 15 Net regular tax; 16 Tentative minimum tax; 17 Subtract line 16 from line 15; 18 Personal use part of credit.

Tuition and Fees Deduction

Department of the Treasury
Internal Revenue Service

▶ See Instructions.

▶ Attach to Form 1040 or Form 1040A.

2008

Attachment
Sequence No. **63**

Name(s) shown on return

Total Forms Filed = 4,572,657

Your social security number



You cannot take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.

Before you begin: ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.
 ✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2008 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	First name	Last name	
		Student 1 SSN = 4,563,511	4,563,511
		Student 2 SSN = 329,189	329,189
		Student 3 SSN = 25,587	25,587
		Student 4 SSN = 1,637 Std #4 exp = 1,637	4,563,511
2	Add the amounts on line 1, column (c), and enter the total		2
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15		3
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or • Form 1040A, lines 16 through 18		4
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly) You cannot take the deduction for tuition and fees		5 4,510,431
*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, use Worksheet 6-1 in Pub. 970 to figure the amount to enter.			
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. <input type="checkbox"/> No. Enter the smaller of line 2, or \$4,000.		6 4,551,929

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

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

General Instructions

What's New

Students in Midwestern disaster areas. The definition of qualified education expenses is expanded for students attending an eligible educational institution in the Midwestern disaster areas in the states of Arkansas, Illinois, Indiana, Iowa, Missouri, Nebraska, and Wisconsin. See Table 3-2 in chapter 3 of Pub. 970 for the eligible counties. See *Students in Midwestern disaster areas*, later, for information about this expanded definition of qualified education expenses.

Purpose of Form

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2008**.

This deduction is based on qualified education expenses paid to an eligible postsecondary educational institution. See *What Expenses Qualify*, on page 2, for more information.



You may be able to take the Hope credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. Figure your tax both ways and choose the one that gives you the lower tax. See Form 8863, Education Credits, and Pub. 970, Tax Benefits for Education, for more information about the Hope and lifetime learning credits.

Who Can Take the Deduction

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2008 for academic periods beginning in 2008 and the first 3 months of 2009.



Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See Tax-free educational assistance and refunds of qualified education expenses on page 2.

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2008 and must claim an exemption for the student as a dependent on your 2008 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You **cannot** claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).

**THE FOLLOWING PAGES OF THE TEXT ARE THE
CORRESPONDING DOLLAR AMOUNTS OF SELECTED
LINES FILED (IN THOUSANDS OF DOLLARS).**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2008

FLPD YR / MO

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

Label

(See instructions on page 14.) Use the IRS label. Otherwise, please print or type.

Label Here

For the year Jan. 1–Dec. 31, 2008, or other tax year beginning , 2008, ending , 20
Your first name and initial Last name
Total of all returns filed = 142,450,569
If a joint return, spouse's first name and initial Last name
1040 = 84,317,993 Electronically Filed Returns = 95,243,204
Home address (number and street). If you have a P.O. box, see page 14. Apt. no.
1040A = 36,280,305
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.
1040EZ = 21,852,270

OMB No. 1545-0074

Your social security number

Spouse's social security number

You must enter your SSN(s) above.

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

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) You Spouse

Filing Status

Check only one box.

- 1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here.
4 Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 Qualifying widow(er) with dependent child (see page 16)

Exemptions

If more than four dependents, see page 17.

6a Yourself. If someone can claim you as a dependent, do not check box 6a
6b Spouse
6c Dependents: (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 17)
6d Total number of exemptions claimed

Boxes checked on 6a and 6b
No. of children on 6c who:
lived with you
did not live with you due to divorce or separation (see page 18)
Dependents on 6c not entered above
Add numbers on lines above

Income

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

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

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

Table with 4 columns: Line number, Description, Amount, and Total. Includes lines 7-22 for various income types like wages, interest, dividends, etc.

Adjusted Gross Income

Table with 4 columns: Line number, Description, Amount, and Total. Includes lines 23-37 for adjustments like educator expenses, health savings account deduction, etc.

Tax and Credits

Standard Deduction for—

People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 34.

All others: Single or Married filing separately, \$5,450

Married filing jointly or Qualifying widow(er), \$10,900

Head of household, \$8,000

Table with columns for line number, description, and amount. Includes lines 38-56 covering items like 'Amount from line 37', 'Standard deduction', 'Itemized deductions', and 'Total credits'.

Other Taxes

Table with columns for line number, description, and amount. Includes lines 57-61 covering 'Self-employment tax', 'Unreported social security and Medicare tax', and 'Additional taxes'.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with columns for line number, description, and amount. Includes lines 62-71 covering 'Federal income tax withheld', 'Earned income credit (EIC)', and 'Total payments'.

Refund

Direct deposit? See page 63 and fill in 73b, 73c, and 73d, or Form 8888.

Table with columns for line number, description, and amount. Includes lines 72-74 covering 'Amount you overpaid', 'Routing number', and 'Amount applied to your 2009 estimated tax'.

Amount You Owe

Table with columns for line number, description, and amount. Includes lines 75-76 covering 'Amount you owe' and 'Estimated tax penalty'.

Third Party Designee

Form section for Third Party Designee with fields for name, phone, and identification number.

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.

Table for signatures with columns for signature, date, occupation, and daytime phone number for both taxpayer and spouse.

Paid Preparer's Use Only

Form section for Paid Preparer's Use Only with fields for signature, date, EIN, and phone number.

Form 1040

Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return 2008

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

Label

(See instructions on page 14.) Use the IRS label. Otherwise, please print or type.

Label Here

For the year Jan. 1–Dec. 31, 2008, or other tax year beginning , 2008, ending , 20 OMB No. 1545-0074 Your first name and initial Last name Total 1040 ONLY returns filed = 84,317,993 Your social security number If a joint return, spouse's first name and initial Last name Spouse's social security number Home address (number and street). If you have a P.O. box, see page 14. Apt. no. Electronically filed forms 1040 Only = 51,906,024 You must enter your SSN(s) above. City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. Checking a box below will not change your tax or refund.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) You Spouse

Filing Status

Check only one box.

- 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child (see page 16)

Exemptions

If more than four dependents, see page 17.

6a Yourself. If someone can claim you as a dependent, do not check box 6a 6b Spouse 6c Dependents: (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 17) 6d Total number of exemptions claimed

Income

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

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

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

Table with 4 columns: Line number, Description, Amount, and Total. Rows include Wages, salaries, tips, etc. (7); Taxable interest (8a); Tax-exempt interest (8b); Ordinary dividends (9a); Qualified dividends (9b); Taxable refunds, credits, or offsets of state and local income taxes (10); Alimony received (11); Business income or (loss) (12); Capital gain or (loss) (13); Other gains or (losses) (14); IRA distributions (15a); Pensions and annuities (16a); Rental real estate, royalties, partnerships, S corporations, trusts, etc. (17); Farm income or (loss) (18); Unemployment compensation (19); Social security benefits (20a); Other income (21); Total income (22).

Adjusted Gross Income

Table with 4 columns: Line number, Description, Amount, and Total. Rows include Educator expenses (23); Certain business expenses of reservists, performing artists, and fee-basis government officials (24); Health savings account deduction (25); Moving expenses (26); One-half of self-employment tax (27); Self-employed SEP, SIMPLE, and qualified plans (28); Self-employed health insurance deduction (29); Penalty on early withdrawal of savings (30); Alimony paid (31a); IRA deduction (32); Student loan interest deduction (33); Tuition and fees deduction (34); Domestic production activities deduction (35); Total (36); Subtract line 36 from line 22 (37).

Tax and Credits

38 Amount from line 37 (adjusted gross income)
39a Check if: You were born before January 2, 1944, Blind. Spouse was born before January 2, 1944, Blind. Total boxes checked 39a
b If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here 39b
c Check if standard deduction includes real estate taxes or disaster loss (see page 34) 39c
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
41 Subtract line 40 from line 38
42 If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 36. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see page 36). Check if any tax is from: a Form(s) 8814 b Form 4972
45 Alternative minimum tax (see page 39). Attach Form 6251
46 Add lines 44 and 45
47 Foreign tax credit. Attach Form 1116 if required
48 Credit for child and dependent care expenses. Attach Form 2441
49 Credit for the elderly or the disabled. Attach Schedule R
50 Education credits. Attach Form 8863
51 Retirement savings contributions credit. Attach Form 8880
52 Child tax credit (see page 42). Attach Form 8901 if required
53 Credits from Form: a 8396 b 8839 c 5695
54 Other credits from Form: a 3800 b 8801 c
55 Add lines 47 through 54. These are your total credits
56 Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-

Standard Deduction for—
People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 34.
All others:
Single or Married filing separately, \$5,450
Married filing jointly or Qualifying widow(er), \$10,900
Head of household, \$8,000

Table with columns for line numbers and amounts. Includes sub-totals for 38, 40, 43, 44, 45, 46, 55, 56.

Other Taxes

57 Self-employment tax. Attach Schedule SE
58 Unreported social security and Medicare tax from Form: a 4137 b 8919
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
60 Additional taxes: a AEIC payments b Household employment taxes. Attach Schedule H
61 Add lines 56 through 60. This is your total tax Recapture Tax = 372,938 Other Taxes = 426,722

Table with columns for line numbers and amounts. Includes sub-totals for 57, 58, 59, 60, 61.

Payments

62 Federal income tax withheld from Forms W-2 and 1099
63 2008 estimated tax payments and amount applied from 2007 return
64a Earned income credit (EIC)
b Nontaxable combat pay election 64b 37,171
65 Excess social security and tier 1 RRTA tax withheld (see page 61)
66 Additional child tax credit. Attach Form 8812
67 Amount paid with request for extension to file (see page 61)
68 Credits from Form: a 2439 b 4136 c 8801 d 8885
69 First-time homebuyer credit. Attach Form 5405
70 Recovery rebate credit (see worksheet on pages 62 and 63)
71 Add lines 62 through 70. These are your total payments

If you have a qualifying child, attach Schedule EIC.

Table with columns for line numbers and amounts. Includes sub-totals for 62, 63, 64a, 65, 66, 67, 68, 69, 70, 71.

Refund

72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid
73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here
b Routing number
c Type: Checking Savings
d Account number
74 Amount of line 72 you want applied to your 2009 estimated tax
75 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 65
76 Estimated tax penalty (see page 65)

Direct deposit? See page 63 and fill in 73b, 73c, and 73d, or Form 8888.

Table with columns for line numbers and amounts. Includes sub-totals for 72, 73a, 74, 75, 76.

Amount You Owe

75 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 65
76 Estimated tax penalty (see page 65)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? Yes. Complete the following.
Designee's name Phone no. Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

Paid Preparer's Use Only

Preparer's signature 54,440,042 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.



Form **1040**

Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2008

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

Label

(See instructions on page 14.)
Use the IRS label.
 Otherwise, please print or type.

L
A
B
E
L

H
E
R
E

For the year Jan. 1–Dec. 31, 2008, or other tax year beginning _____, 2008, ending _____, 20		OMB No. 1545-0074
Your first name and initial	Last name Electronically Filed Returns = 95,243,204	Your social security number
If a joint return, spouse's first name and initial	Last name 1040's E-filed = 51,906,024	Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 14.	Apt. no. 1040A's E-filed = 28,761,499	▲ You must enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.	1040EZ's E-filed = 14,575,681	
Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) ▶ <input type="checkbox"/> You <input type="checkbox"/> Spouse		Checking a box below will not change your tax or refund.

Filing Status

Check only one box.

- 1 Single
 2 Married filing jointly (even if only one had income)
 3 Married filing separately. Enter spouse's SSN above and full name here. ▶ _____
 4 Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____
 5 Qualifying widow(er) with dependent child (see page 16)

Exemptions

If more than four dependents, see page 17.

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

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

d Total number of exemptions claimed

Boxes checked on 6a and 6b
 No. of children on 6c who:
 • lived with you
 • did not live with you due to divorce or separation (see page 18)
 Dependents on 6c not entered above
 Add numbers on lines above ▶

Income

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

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	4,030,125,731
8a	Taxable interest. Attach Schedule B if required	8a	91,584,113
b	Tax-exempt interest. Do not include on line 8a	8b	31,980,113
9a	Ordinary dividends. Attach Schedule B if required	9a	84,321,539
b	Qualified dividends (see page 21)	9b	59,854,386
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 22)	10	17,125,817
11	Alimony received	11	5,094,906
12	Business income or (loss). Attach Schedule C or C-EZ 13*Cap. Gain Dist. = 1,406,141	12	129,937,514
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	137,681,675
14	Other gains or (losses). Attach Form 4797	14	-3,871,396
15a	IRA distributions 15a 113,431,453	b	Taxable amount (see page 23)
16a	Pensions and annuities 16a 495,660,772	b	Taxable amount (see page 24)
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	170,239,589
18	Farm income or (loss). Attach Schedule F	18	-8,963,973
19	Unemployment compensation	19	31,344,467
20a	Social security benefits 20a 235,346,396	b	Taxable amount (see page 26)
21	Other income. List type and amount (see page 28)	21	18,629,223
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	5,153,580,467

Adjusted Gross Income

23	Educator expenses (see page 28)	23	688,555	21. Net oper. loss=	34,387,603
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	229,395	21. Stock options=	139,625
25	Health savings account deduction. Attach Form 8889	25	1,364,546	21. Cancel. of debt=	1,855,195
26	Moving expenses. Attach Form 3903	26	2,231,166	21. For. earned inc. excl. =	5,950,348
27	One-half of self-employment tax. Attach Schedule SE	27	12,280,106	21. Gambling inc.=	13,160,423
28	Self-employed SEP, SIMPLE, and qualified plans	28	9,955,413		
29	Self-employed health insurance deduction (see page 29)	29	11,111,009		
30	Penalty on early withdrawal of savings	30	209,299		
31a	Alimony paid b Recipient's SSN ▶ _____	31a	5,542,661		
32	IRA deduction (see page 30)	32	6,818,524		
33	Student loan interest deduction (see page 33)	33	6,063,245		
34	Tuition and fees deduction. Attach Form 8917	34	7,955,412		
35	Domestic production activities deduction. Attach Form 8903	35	2,941,324		
36	Add lines 23 through 31a and 32 through 35	36	68,235,903	36. Archer MSA Ded.=	8,756
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	95,243,204	36. Housing ded.=	16,414
				36. Other adj.=	820,079

Tax and Credits

Standard Deduction for—

• People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 34.

• All others: Single or Married filing separately, \$5,450

Married filing jointly or Qualifying widow(er), \$10,900

Head of household, \$8,000

38 Amount from line 37 (adjusted gross income)
39a Check if: [] You were born before January 2, 1944, [] Blind. Total boxes checked 39a
b If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here 39b
c Check if standard deduction includes real estate taxes or disaster loss (see page 34) 39c
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
41 Subtract line 40 from line 38
42 If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 36. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see page 36). Check if any tax is from: a [] Form(s) 8814 b [] Form 4972
45 Alternative minimum tax (see page 39). Attach Form 6251
46 Add lines 44 and 45
47 Foreign tax credit. Attach Form 1116 if required
48 Credit for child and dependent care expenses. Attach Form 2441
49 Credit for the elderly or the disabled. Attach Schedule R
50 Education credits. Attach Form 8863
51 Retirement savings contributions credit. Attach Form 8880
52 Child tax credit (see page 42). Attach Form 8901 if required
53 Credits from Form: a [] 8396 b [] 8839 c [] 5695
54 Other credits from Form: a [] 3800 b [] 8801 c []
55 Add lines 47 through 54. These are your total credits
56 Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-

Table with columns for line numbers and amounts. Includes sub-totals for 39a, 47-54, and 55-56.

Other Taxes

57 Self-employment tax. Attach Schedule SE
58 Unreported social security and Medicare tax from Form: a [] 4137 b [] 8919
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
60 Additional taxes: a [] AEIC payments b [] Household employment taxes. Attach Schedule H
61 Add lines 56 through 60. This is your total tax Recapture Tax = 152,947 Other Taxes = 152,660

Table with columns for line numbers and amounts. Includes sub-totals for 57-61.

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099
63 2008 estimated tax payments and amount applied from 2007 return
64a Earned income credit (EIC)
b Nontaxable combat pay election 64b 137,892
65 Excess social security and tier 1 RRTA tax withheld (see page 61)
66 Additional child tax credit. Attach Form 8812
67 Amount paid with request for extension to file (see page 61)
68 Credits from Form: a [] 2439 b [] 4136 c [] 8801 d [] 8885
69 First-time homebuyer credit. Attach Form 5405
70 Recovery rebate credit (see worksheet on pages 62 and 63)
71 Add lines 62 through 70. These are your total payments

Table with columns for line numbers and amounts. Includes sub-totals for 62-71.

Refund

Direct deposit? See page 63 and fill in 73b, 73c, and 73d, or Form 8888.

72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid
73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here
b Routing number
c Type: [] Checking [] Savings
d Account number
74 Amount of line 72 you want applied to your 2009 estimated tax
75 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 65
76 Estimated tax penalty (see page 65)

Table with columns for line numbers and amounts. Includes sub-totals for 72-76.

Amount You Owe

Do you want to allow another person to discuss this return with the IRS (see page 66)? [] Yes. Complete the following. [] No

Third Party Designee

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

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my 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.

Signatures and dates for taxpayer and spouse, including occupation and daytime phone number.

Paid Preparer's Use Only

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



Label
(See page 17.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign

L A B E L H E R E	Your first name and initial	Last name
	Total Forms Filed = 36,280,305	
	If a joint return, spouse's first name and initial	Last name
	Total Forms Filed Electronically = 28,761,499	
Home address (number and street). If you have a P.O. box, see page 17.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 17.		
Single = 13,289,284		Joint = 10,001,847

OMB No. 1545-0074

Your social security number

Spouse's social security number

▲ You must enter your SSN(s) above. ▲

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

You Spouse

Filing status

Check only one box.

- 1 Single
- 2 Married filing jointly (even if only one had income)
- 3 Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 Head of household (with qualifying person). (See page 18.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 Qualifying widow(er) with dependent child (see page 19)

Exemptions

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

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 20)
				<input type="checkbox"/>

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 21)

Dependents on 6c not entered above

d Total number of exemptions claimed.

Add numbers on lines above ▶

Income

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

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	874,870,978	
8a	Taxable interest. Attach Schedule 1 if required.	8a	13,126,072	
b	Tax-exempt interest. Do not include on line 8a.	8b	503,848	
9a	Ordinary dividends. Attach Schedule 1 if required.	9a	2,519,263	
b	Qualified dividends (see page 24).	9b	1,522,780	
10	Capital gain distributions (see page 24).	10	372,430	
11a	IRA distributions.	11a	18,469,157	
11b	Taxable amount (see page 24).	11b	13,914,494	
12a	Pensions and annuities.	12a	103,170,113	
12b	Taxable amount (see page 25).	12b	80,887,694	
	other inc = 1,822,979			
13	Unemployment compensation and Alaska Permanent Fund dividends.	13	11,471,984	
14a	Social security benefits.	14a	99,885,662	
14b	Taxable amount (see page 27).	14b	19,687,950	
15	Add lines 7 through 14b (far right column). This is your total income .	15	1,018,673,843	

Adjusted gross income

16	Educator expenses (see page 29).	16	161,578	
17	IRA deduction (see page 29).	17	1,263,750	
18	Student loan interest deduction (see page 31).	18	2,516,668	
19	Tuition and fees deduction. Attach Form 8917.	19	2,829,728	
20	Add lines 16 through 19. These are your total adjustments .	20	6,771,730	
21	Subtract line 20 from line 15. This is your adjusted gross income .	21	1,011,902,113	

Tax, credits, and payments

Table with 4 columns: Line number, Description, Amount, and Total. Includes lines 22 through 43. Line 22: Enter the amount from line 21 (adjusted gross income). Line 23a: Check boxes for birth date and blindness. Line 24: Standard deduction. Line 25: Subtract line 24 from line 22. Line 26: Housing exemption. Line 27: Taxable income. Line 28: Tax including alternative minimum tax. Line 29: Credit for child and dependent care expenses. Line 30: Credit for the elderly or the disabled. Line 31: Education credits. Line 32: Retirement savings contributions credit. Line 33: Child tax credit. Line 34: Add lines 29 through 33. Line 35: Subtract line 34 from line 28. Line 36: Advance earned income credit payments. Line 37: Add lines 35 and 36. Line 38: Federal income tax withheld. Line 39: 2008 estimated tax payments. Line 40a: Earned income credit. Line 41: Additional child tax credit. Line 42: Recovery rebate credit. Line 43: Add lines 38, 39, 40a, 41, and 42.

Standard Deduction for—
• People who checked any box on line 23a, 23b, or 23c or who can be claimed as a dependent, see page 32.
• All others:
Single or Married filing separately, \$5,450
Married filing jointly or Qualifying widow(er), \$10,900
Head of household, \$8,000

If you have a qualifying child, attach Schedule EIC.

Refund

Table with 4 columns: Line number, Description, Amount, and Total. Includes lines 44 through 46. Line 44: If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid. Line 45a: Amount of line 44 you want refunded to you. Line 45b: Routing number. Line 45c: Account number. Line 45d: Type: Checking or Savings.

Direct deposit? See page 15 and fill in 45b, 45c, and 45d or Form 8888.

Amount you owe

Table with 4 columns: Line number, Description, Amount, and Total. Includes lines 47 and 48. Line 47: Amount you owe. Subtract line 43 from line 37. Line 48: Estimated tax penalty.

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 57)? Yes. Complete the following. No
Designee's name, Phone no., Personal identification number (PIN)

Sign here

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

Paid preparer's use only

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

Form 1040EZ

Income Tax Return for Single and Joint Filers With No Dependents (99) 2008

OMB No. 1545-0074

Label (See page 9.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign (page 9)

Form header section with fields for name, address, and filing status. Includes 'Total Forms Filed = 21,852,270' and 'Single = 20,892,752 Joint = 959,519'.

Your social security number

Spouse's social security number

You must enter your SSN(s) above.

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

Check here if you, or your spouse if a joint return, want \$3 to go to this fund. [] You [] Spouse

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

Table with 3 columns: Line number, Description, and Amount. Lines 1-6 cover wages, interest, unemployment, and adjusted gross income.

Payments and tax

Table with 3 columns: Line number, Description, and Amount. Lines 7-11 cover federal income tax withheld, EIC, recovery rebate credit, and total payments.

Refund

Have it directly deposited! See page 18 and fill in 12b, 12c, and 12d or Form 8888.

Table with 3 columns: Line number, Description, and Amount. Line 12a is the refund amount. Includes fields for routing and account numbers.

Amount you owe

Table with 3 columns: Line number, Description, and Amount. Line 13 is the amount you owe.

Third party designee

Form for third party designee with fields for name, phone number, and PIN.

Sign here

Joint return? See page 6. Keep a copy for your records.

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

Paid preparer's use only

Form for paid preparer with fields for signature, date, firm name, EIN, and phone number.

Schedule 2
(Form 1040A)

Child and Dependent Care Expenses for Form 1040A Filers AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)
2008

Name(s) shown on Form 1040A	Total Schedules Filed = 2,053,912	Your social security number
-----------------------------	-----------------------------------	-----------------------------

Part I

Persons or organizations who provided the care

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)
				7,089,250

(If you have more than two care providers, see the instructions.)

You **must** complete this part.

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		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2008 for the person listed in column (a)
First	Last		
			5,452,210
			1,165,583

3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 27.	3	5,358,089
4 Enter your earned income . See the instructions.	4	64,474,107
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	13,862,013
6 Enter the smallest of line 3, 4, or 5.	6	5,332,302
7 Enter the amount from Form 1040A, line 22.	7	

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

If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$29,000—31,000		.27
15,000—17,000		.34	31,000—33,000		.26
17,000—19,000		.33	33,000—35,000		.25
19,000—21,000		.32	35,000—37,000		.24
21,000—23,000		.31	37,000—39,000		.23
23,000—25,000		.30	39,000—41,000		.22
25,000—27,000		.29	41,000—43,000		.21
27,000—29,000		.28	43,000—No limit		.20

8 × .

9 Multiply line 6 by the decimal amount on line 8. If you paid 2007 expenses in 2008, see the instructions.	9	current yr. - 1,364,231 prior year - 0
10 Enter the amount from Form 1040A, line 28.	10	
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	total credit- 1,044,771

Part III

Dependent care benefits

12	Enter the total amount of dependent care benefits you received for 2008. This amount should be shown in box 10 of your Form(s) W-2. Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12	236,203	
13	Enter the amount, if any, you carried over from 2007 and used in 2008 during the grace period. See the instructions.	13		
14	Enter the amount, if any, you forfeited or carried forward to 2009. See the instructions.	14	()
15	Combine lines 12 through 14. See the instructions.	15		
16	Enter the total amount of qualified expenses incurred in 2008 for the care of the qualifying person(s).	16	429,864	
17	Enter the smaller of line 15 or 16.	17		
18	Enter your earned income . See the instructions.	18	64,474,107	
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • 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 18. 	19	13,862,013	
20	Enter the smallest of line 17, 18, or 19.	20		
21	Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 20, or • \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19). 	21	189,164	
22	Taxable benefits. Subtract line 21 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	22	39,332	
To claim the child and dependent care credit, complete lines 23 through 27 below.				
23	Enter \$3,000 (\$6,000 if two or more qualifying persons).	23		
24	Enter the amount from line 21.	24	189,164	
25	Subtract line 24 from line 23. If zero or less, stop . You cannot take the credit. Exception. If you paid 2007 expenses in 2008, see the instructions for line 9.	25		
26	Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on line 21 above. Then, add the amounts in column (c) and enter the total here.	26		
27	Enter the smaller of line 25 or 26. Also, enter this amount on line 3 on the front of this schedule and complete lines 4 through 11.	27	5,358,089	

Schedule 3 (Form 1040A)

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

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

(99) 2008

OMB No. 1545-0074

Name(s) shown on Form 1040A

Total Schedules Filed = 71,388

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2008:

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

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

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

Part I

If your filing status is:

And by the end of 2008:

Check only one box:

Check the box for your filing status and age

Single, Head of household, or Qualifying widow(er)

1 You were 65 or older 1 []

2 You were under 65 and you retired on permanent and total disability 2 []

3 Both spouses were 65 or older 3 []

4 Both spouses were under 65, but only one spouse retired on permanent and total disability 4 []

Married filing jointly

5 Both spouses were under 65, and both retired on permanent and total disability. 5 []

6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability 6 []

7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability 7 []

Married filing separately

8 You were 65 or older and you lived apart from your spouse for all of 2008 8 []

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2008 9 []

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

Part II Statement of permanent and total disability

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 2008, check this box []

- If you checked this box, you do not have to get another statement for 2008. 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.

Complete this part only if you checked box 2, 4, 5, 6, or 9 above.

Part III
Figure your credit

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

Did you check box 2, 4, 5, 6, or 9 in Part I?

— **Yes** —> You **must** complete line 11.

— **No** —> Enter the amount from line 10 on line 12 and go to line 13.

11	If you checked (in Part I):			
	<ul style="list-style-type: none"> • 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	66,120

12	If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10.		12	388,685
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13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2008.			
a	Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see the instructions).	13a	77,407	
b	Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see the instructions).	13b	23,319	
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	100,390	
14	Enter the amount from Form 1040A, line 22.	14		

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

16	Subtract line 15 from line 14. If zero or less, enter -0-.	16	445,441	
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17	Enter one-half of line 16.	17	222,734	
-----------	----------------------------	----	---------	--

18	Add lines 13c and 17.	18	323,124	
-----------	-----------------------	----	---------	--

19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20.	19	142,139	
-----------	--	----	---------	--

20	Multiply line 19 by 15% (.15).	20		
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21	Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.	21		
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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	6,102	
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AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

SCHEDULES A&B
(Form 1040)

Schedule A—Itemized Deductions

OMB No. 1545-0074

2008

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

(Schedule B is on back)

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

Name(s) shown on Form 1040

Your social security number

Total Schedules Filed = 48,840,259

Medical and Dental Expenses

Caution. Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see page A-1).	1	117,759,055
2	Enter amount from Form 1040, line 38	2	
3	Multiply line 2 by 7.5% (.075)	3	41,372,487
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	76,386,568

Taxes You Paid

(See page A-2.)

5 State and local (check only one box):

a	<input type="checkbox"/> Income taxes, or	5	288,643,912
b	<input type="checkbox"/> General sales taxes	6	167,904,713
7	Real estate taxes (see page A-5)	7	8,548,167
8	Personal property taxes	8	2,114,722
8	Other taxes. List type and amount ▶		

9 Add lines 5 through 8

Income Tax = 270,958,143
General Sales Tax = 17,685,769

9 467,211,515

Interest You Paid

(See page A-5.)

10	Home mortgage interest and points reported to you on Form 1098	10	463,673,345
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-6 and show that person's name, identifying no., and address ▶	11	6,734,484

Note.

Personal interest is not deductible.

12	Points not reported to you on Form 1098. See page A-6 for special rules.	12	1,484,359
13	Qualified mortgage insurance premiums (see page A-6)	13	3,405,438
14	Investment interest. Attach Form 4952 if required. (See page A-6.)	14	1,472,090
14	Investment interest. Attach Form 4952 if required. (See page A-6.)	14	22,320,183
15	Add lines 10 through 14	15	497,617,809

Gifts to Charity

If you made a gift and got a benefit for it, see page A-7.

16	Gifts by cash or check. If you made any gift of \$250 or more, see page A-7	16	139,159,654
17	Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500	17	40,421,411
18	Carryover from prior year	18	26,366,506
19	Add lines 16 through 18	19	172,936,002

Casualty and Theft Losses

20	Casualty or theft loss(es). Attach Form 4684. (See page A-8.)	20	4,348,275
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Job Expenses and Certain Miscellaneous Deductions

(See page A-9.)

21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶	21	82,225,607
22	Tax preparation fees	22	6,692,290
23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	36,166,922
24	Add lines 21 through 23	24	125,084,819
25	Enter amount from Form 1040, line 38	25	
26	Multiply line 25 by 2% (.02)	26	74,887,073
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	89,924,426

Other Miscellaneous Deductions

28	Other—from list on page A-10. List type and amount ▶ Gambling Loss Deduction = 18,461,595 Other Than Gambling Ded = 4,441,762 Property Income, Casualty & Theft Deduction = 8,025,693	28	30,929,051
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Total Itemized Deductions

29	Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-10 for the amount to enter.	29	1,322,276,380
30	If you elect to itemize deductions even though they are less than your standard deduction, check here		

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

Your social security number

Total Schedules Filed = 25,551,356

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

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

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

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

Of the total schedules filed, the component parts are as follows: F1040 = 23,010,227 F1040A = 2,541,129

The component parts of line 2 are as follows: F1040 = 201,191,336 F1040A = 11,263,804

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

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 9a.)

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

5 List name of payer

The component parts of line 6 are as follows: F1040 = 212,272,745 F1040A = 2,073,596

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

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.

- 7a At any time during 2008, did you have an interest in or a signature or other authority over a financial account in a foreign country...
b If "Yes," enter the name of the foreign country
8 During 2008, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

SCHEDULE C (Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2008

Attachment Sequence No. 09

Department of the Treasury Internal Revenue Service (99)

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

Name of proprietor, Social security number (SSN), Principal business or profession, Business name, Business address, Accounting method, Did you "materially participate" in the operation of this business during 2008?, If you started or acquired this business during 2008, check here

Part I Income

Table with 7 rows for income calculation: Gross receipts or sales, Returns and allowances, Subtract line 2 from line 1, Cost of goods sold, Gross profit, Other income, Gross income.

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

Table with 31 rows for expense calculation: Advertising, Car and truck expenses, Commissions and fees, Contract labor, Depreciation, Employee benefit programs, Insurance, Interest, Legal and professional services, Office expense, Pension and profit-sharing plans, Rent or lease, Repairs and maintenance, Supplies, Taxes and licenses, Travel, Utilities, Wages, Other expenses, Total expenses, Tentative profit or (loss), Expenses for business use of your home, Net profit or (loss).

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

Net Profit From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2008

Attachment Sequence No. **09A**

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Total Forms Filed = 4,356,802 Data is tabulated with the Schedule C's

Social security number (SSN)

Part I General Information

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

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-5 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service	B Enter code from pages C-9, 10, & 11 ▶ | | | | | | | | | |
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), if any| | | | | | | | | |
E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return. City, town or post office, state, and ZIP code	

Part II Figure Your Net Profit

<p>1 Gross receipts. Caution. See the instructions for Schedule C, line 1, on page C-4 and check the box if:</p> <ul style="list-style-type: none"> • This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. 	}	▶	<input type="checkbox"/>		
<p>2 Total expenses (see instructions on page 2). If more than \$5,000, you must use Schedule C</p>				1	
<p>3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13. (If you checked the box on line 1, do not report the amount from line 3 on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3</p>				2	
				3	

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

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

5 Of the total number of miles you drove your vehicle during 2008, enter the number of miles you used your vehicle for:

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

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

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

8a Do you have evidence to support your deduction? **Yes** **No**

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

SCHEDULE D (Form 1040)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Capital Gains and Losses

OMB No. 1545-0074

2008

Attachment Sequence No. 12

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040 or Form 1040NR. See Instructions for Schedule D (Form 1040).

Use Schedule D-1 to list additional transactions for lines 1 and 8.

Name(s) shown on return

Your social security number

Total Schedules filed = 21,230,432 Total Sales reported with Form 1099 = 16,835,222

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

Table with 6 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Sales price, (e) Cost or other basis, (f) Gain or (loss). Includes rows for short-term totals and net short-term capital gain or (loss).

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year Short Term Non-Ded Loss = *

Table with 6 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Sales price, (e) Cost or other basis, (f) Gain or (loss). Includes rows for long-term totals and net long-term capital gain or (loss).

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

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result.</p> <p>If line 16 is:</p> <ul style="list-style-type: none"> ● A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. ● A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. ● Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. <p>17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions ▶</p> <p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions ▶</p> <p>20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.</p> <p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> ● The loss on line 16 or ● (\$3,000), or if married filing separately, (\$1,500) } <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>	<p>16</p>	<p>-55,797,421</p>	
	18	3,313,517	
	19	12,418,915	
	21	()	

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

OMB No. 1545-0074

2008

Attachment Sequence No. 13

Department of the Treasury Internal Revenue Service (99)

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

Name(s) shown on return

Total Schedules Filed = 17,711,465

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties

Table with 2 main columns: 1. List the type and address of each rental real estate property (A, B, C); 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? (Yes/No)

Main income/expense table with columns: Income, Properties (A, B, C), Totals. Rows include: 3 Rents received (268,521,474); 4 Royalties received (34,883,968); 5-18 Expenses (Total 81,655,846); 19-23 Summary of income/loss; 24 Total income (96,935,938); 25 Total losses (68,545,036); 26 Total rental real estate and royalty income or loss (28,390,902).

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

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See page E-1.

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

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

Passive Income and Loss			Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1	
A PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B 25,720,281	65,789,521	118,826,571	5,694,712	225,059,463	
C S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D 5,473,556	41,496,134	91,983,942	20,681,166	303,000,236	
29a Totals	107,285,655			528,059,699	
b Totals	31,193,837	210,810,512	26,375,878		
30 Add columns (g) and (j) of line 29a				30 635,345,354	
31 Add columns (f), (h), and (i) of line 29b				31 (268,380,228)	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below.				32 366,965,125	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

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					
B					
34a Totals	11,376,610		11,334,394		
b Totals	899,031	3,661,800			
35 Add columns (d) and (f) of line 34a				35 22,711,004	
36 Add columns (c) and (e) of line 34b				36 (4,560,831)	
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below				37 18,150,173	

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-7)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
			145	960	
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below					39 6,366

Part V Summary

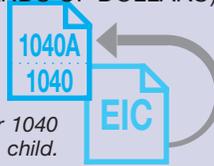
40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	4,543,011
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	418,055,577
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code T; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)	42	78,850,574
43 Reconciliation for real estate professionals. If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	-3,003,653

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information

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



OMB No. 1545-0074

2008

Attachment Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Total Schedules Filed = 19,226,833

Your social security number

- Before you begin:**
- See the instructions for Form 1040A, lines 40a and 40b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
 - Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See 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.

Qualifying Child Information

Child 1

Child 2

	First name	Last name	First name	Last name
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.				
2 Child's SSN The child must have an SSN as defined on page 43 of the Form 1040A instructions or page 49 of the Form 1040 instructions unless the child was born and died in 2008. If your child was born and died in 2008 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.				
3 Child's year of birth	Year _____ <i>If born after 1989, skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1989, skip lines 4a and 4b; go to line 5.</i>	
4 If the child was born before 1990—				
a Was the child under age 24 at the end of 2008 and a student?	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue.</i>	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue.</i>
b Was the child permanently and totally disabled during any part of 2008?	<input type="checkbox"/> Yes. <i>Continue.</i>	<input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <i>Continue.</i>	<input type="checkbox"/> No. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)				
6 Number of months child lived with you in the United States during 2008				
<ul style="list-style-type: none"> • If the child lived with you for more than half of 2008 but less than 7 months, enter "7." • If the child was born or died in 2008 and your home was the child's home for the entire time he or she was alive during 2008, enter "12." 	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	



You may also be able to take the additional child tax credit if your child **(a)** was under age 17 at the end of 2008, **and (b)** is a U.S. citizen, U.S. national, or U.S. resident alien. For more details, see the instructions for line 41 of Form 1040A or line 66 of Form 1040.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

SCHEDULE F (Form 1040)

Profit or Loss From Farming

OMB No. 1545-0074

2008

Attachment Sequence No. 14

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

See Instructions for Schedule F (Form 1040).

Department of the Treasury Internal Revenue Service (99)

Name of proprietor, Social security number (SSN), Total Forms Filed = 2,008,701

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

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

E Did you "materially participate" in the operation of this business during 2008? If "No," see page F-3 for limit on passive losses. Yes No

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

Table with 11 rows for Farm Income. Columns include line number, description, and amount. Total gross income is 140,014,748.

Part II Farm Expenses-Cash and Accrual Method.

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

Table with 34 rows for Farm Expenses. Columns include line number, description, and amount. Total of all unmarked expenses is 30,296,524.

35 Total expenses. Add lines 12 through 34f. If line 34f is negative, see instructions. 35 156,790,373

36 Net farm profit or (loss). Subtract line 35 from line 11. Partnerships, see page F-7. 36 -14,846,610

37 If you have a loss, you must check the box that describes your investment in this activity (see page F-7). 37a All investment is at risk. 37b Some investment is not at risk.

Part III Farm Income—Accrual Method (see page F-7).

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

38	Sales of livestock, produce, grains, and other products	38	**103,363,997	
39a	Cooperative distributions (Form(s) 1099-PATR)	39a	**4,096,842	39b Taxable amount
40a	Agricultural program payments	40a	**6,066,232	40b Taxable amount
41	Commodity Credit Corporation (CCC) loans:			
a	CCC loans reported under election	41a	**1,064,863	
b	CCC loans forfeited	41b	**127,203	41c Taxable amount
42	Crop insurance proceeds	42	**3,043,675	
43	Custom hire (machine work) income	43	**4,598,991	
44	Other income, including federal and state gasoline or fuel tax credit or refund	44	**9,655,821	
45	Add amounts in the right column for lines 38 through 44	45	3,161,124	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46		
47	Cost of livestock, produce, grains, and other products purchased during the year	47		
48	Add lines 46 and 47	48		
49	Inventory of livestock, produce, grains, and other products at end of year	49		
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*	50		
51	Gross income. Subtract line 50 from line 45. Enter the result here and on Part I, line 11 ▶	51	1,882,349	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51 and on Part I, line 11.

Part IV Principal Agricultural Activity Codes



File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if (a) your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or (b) you are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

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

Select the code that best identifies your primary farming activity and enter the six digit number on page 1, line B.

Crop Production

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

Animal Production

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

Forestry and Logging

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

Schedule R (Form 1040)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) Credit for the Elderly or the Disabled

OMB No. 1545-0074

2008

Attachment Sequence No. 16

Department of the Treasury Internal Revenue Service (99)

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

Name(s) shown on Form 1040

Total Schedules Filed = 126,876

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2008:

- 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 2008: Check only one box:

Single, Head of household, or Qualifying widow(er) 1 You were 65 or older 1 [] 2 You were under 65 and you retired on permanent and total disability 2 []

3 Both spouses were 65 or older 3 []

4 Both spouses were under 65, but only one spouse retired on permanent and total disability 4 []

Married filing jointly 5 Both spouses were under 65, and both retired on permanent and total disability 5 []

6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability 6 []

7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability 7 []

Married filing separately 8 You were 65 or older and you lived apart from your spouse for all of 2008 8 []

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2008 9 []

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

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

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

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2008, check this box []

- If you checked this box, you do not have to get another statement for 2008. 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	}	. . . . .	10	
	Box 3, 5, or 6	\$7,500					
	Box 8 or 9	\$3,750					
	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):						
	<ul style="list-style-type: none"> 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	
						66,120	
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	683,880	
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2008.						
	a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see page R-3).		}	13a	164,199	
	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	23,319
	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	187,518
14	Enter the amount from Form 1040, line 38	14					
15	If you checked (in Part I):	Enter:					
	Box 1 or 2	\$7,500	}	. . . . .	15	
	Box 3, 4, 5, 6, or 7	\$10,000					
	Box 8 or 9	\$5,000					
16	Subtract line 15 from line 14. If zero or less, enter -0-	16	900,090				
17	Enter one-half of line 16	17	450,070				
18	Add lines 13c and 17	18			637,589		
19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20	19			270,998		
20	Multiply line 19 by 15% (.15)	20					
21	Enter the amount from Form 1040, line 46	21					
22	Enter the total of any amounts from Form 1040, lines 47 and 48	22					
23	Subtract line 22 from line 21. If zero or less, stop ; you cannot take the credit	23					
24	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 49	24			10,070		

SCHEDULE SE
(Form 1040)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0074

Self-Employment Tax

2008
Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

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

Name of person with self-employment income (as shown on Form 1040) Total Schedules Filed = 18,471,792	Social security number of person with self-employment income ▶	
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Who Must File Schedule SE

You must file Schedule SE if:

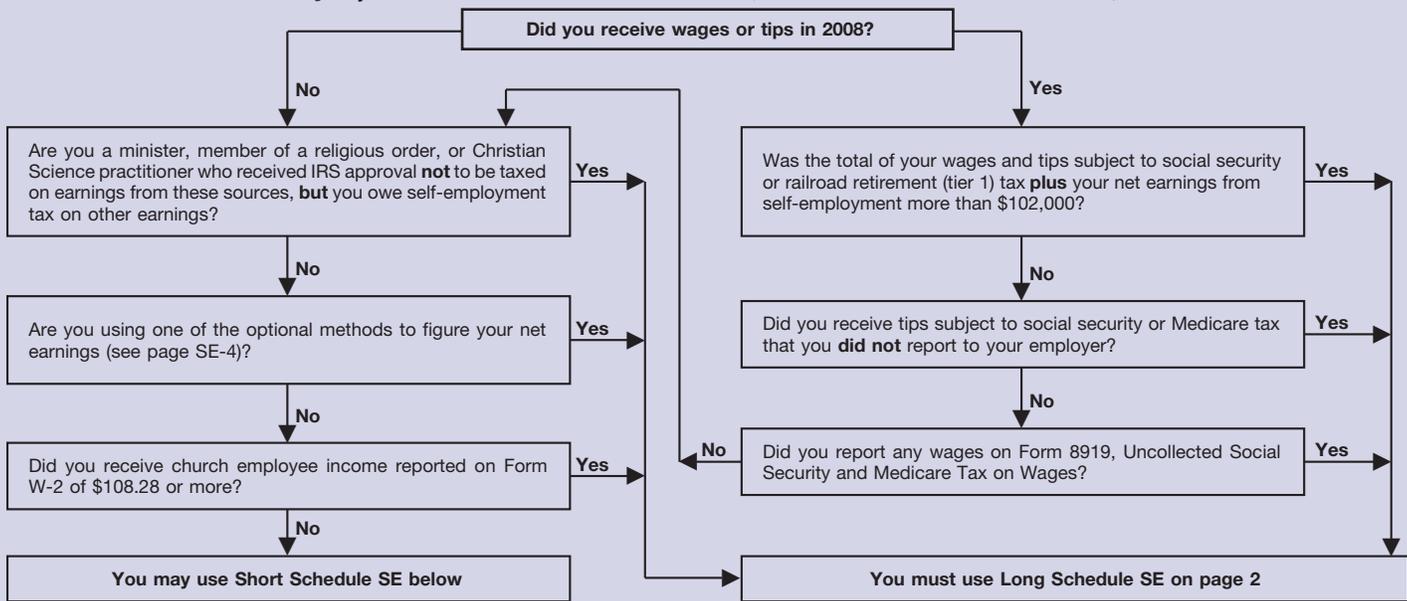
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious 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-4).

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 57.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE*, above.



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

1a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	11,940,108	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code X	1b	(47,447)	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report	2	497,799,162	
3 Combine lines 1a, 1b, and 2	3		
4 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4	470,659,943	
5 Self-employment tax. If the amount on line 4 is: • \$102,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57. • More than \$102,000, multiply line 4 by 2.9% (.029). Then, add \$12,648 to the result. Enter the total here and on Form 1040, line 57	5	48,564,239	
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27	6		

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

1a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see page SE-4)	1a	11,940,108	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code X	1b	(47,447)	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2	497,799.162	
3 Combine lines 1a, 1b, and 2	3		
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	470,659,943	
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue.	4c	471,291,715	
5a Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	5a	854,474	
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
6 Net earnings from self-employment. Add lines 4c and 5b	6	472,080,760	
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 2008	7	102,000	00
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$102,000 or more, skip lines 8b through 10, and go to line 11	8a	123,043,802	
b Unreported tips subject to social security tax (from Form 4137, line 10)	8b	65,811	
c Wages subject to social security tax (from Form 8919, line 10)	8c	63,799	
d Add lines 8a, 8b, and 8c	8d	123,173,411	
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9		
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10	34,873,783	
11 Multiply line 6 by 2.9% (.029)	11	13,690,361	
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57	12	48,564,239	
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27	13		

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

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ was not more than \$6,300, or (b) your net farm profits ² were less than \$4,548.			
14 Maximum income for optional methods	14	4,200	00
15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$4,200. Also include this amount on line 4b above	15	101,080	
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$4,548 and also less than 72.189% of your gross nonfarm income, ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.			
Caution. You may use this method no more than five times.			
16 Subtract line 15 from line 14	16		
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17	42,933	

¹From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.

³From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

²From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

⁴From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

Form 982 (Rev. February 2009)

OMB No. 1545-0046

Department of the Treasury Internal Revenue Service

Attach this form to your income tax return.

Attachment Sequence No. 94

Name shown on return

Total Forms Filed = 147,841

Identifying number

Part I General Information (see instructions)

- 1 Amount excluded is due to (check applicable box(es)):
a Discharge of indebtedness in a title 11 case
b Discharge of indebtedness to the extent insolvent (not in a title 11 case)
c Discharge of qualified farm indebtedness
d Discharge of qualified real property business indebtedness
e Discharge of qualified principal residence indebtedness
f Discharge of certain indebtedness of a qualified individual because of Midwestern disasters
2 Total amount of discharged indebtedness excluded from gross income. 2 19,905,077
3 Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? Yes No

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

Enter amount excluded from gross income:

Table with 2 columns: Description of tax attribute reduction and Amount. Rows 4-13 include items like 'For a discharge of qualified real property business indebtedness' and 'Applied to reduce any net operating loss'.

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

Under section 1081(b), the corporation named above has excluded \$ from its gross income for the tax year beginning , and ending . Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of (State of incorporation)

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

Form **2106**
 Department of the Treasury
 Internal Revenue Service (99)

Employee Business Expenses

OMB No. 1545-0074

2008

Attachment
 Sequence No. **129**

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Your name Total Forms Filed = 9,206,616 Includes 4,675,992 2106EZ's	Occupation in which you incurred expenses	Social security number
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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 22c or line 29. (Rural mail carriers: See instructions.)	35,592,860		
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	1,694,902		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	4,923,492		
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment.	17,926,447		
5 Meals and entertainment expenses (see instructions)			10,077,162
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	60,137,702		

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)	2,438,644		560,772
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8) Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.	57,761,141		9,567,325
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)			5,706,099
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 21 (or on Schedule A (Form 1040NR), line 9). (Reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶			63,467,240

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	/ /	/ /
12	Total miles the vehicle was driven during 2008	miles	miles
13	Business miles included on line 12	miles	miles
14	Percent of business use. Divide line 13 by line 12	%	%
15	Average daily roundtrip commuting distance	miles	miles
16	Commuting miles included on line 12	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12.	miles	miles
18	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
20	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
21	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

22a	Multiply business miles driven before July 1, 2008, by 50.5¢ (.505)	22a	16,366,709		
b	Multiply business miles driven after June 30, 2008, by 58.5¢ (.585)	22b	16,150,710		
c	Add lines 22a and 22b. Enter the result here and on line 1	22c		32,517,419	

Section C—Actual Expenses

		(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.		
24a	Vehicle rentals		
b	Inclusion amount (see instructions)		
c	Subtract line 24b from line 24a		
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)		
26	Add lines 23, 24c, and 25		
27	Multiply line 26 by the percentage on line 14		
28	Depreciation (see instructions)		
29	Add lines 27 and 28. Enter total here and on line 1	2,965,175	

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

Unreimbursed Employee Business Expenses

▶ **Attach to Form 1040 or Form 1040NR.**

Your name Total Forms Filed = 4,675,992	Occupation in which you incurred expenses	Social security number : : :
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You May Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2008.

Caution: You can use the standard mileage rate for 2008 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1 Vehicle expense using the standard mileage rate. Complete Part II and then go to line 1a below.			
a Multiply business miles driven before July 1, 2008, by 50.5¢ (.505) .	1a		
b Multiply business miles driven after June 30, 2008, by 58.5¢ (.585) .	1b		
c Add lines 1a and 1b	1c		
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3		
4 Business expenses not included on lines 1c through 3. Do not include meals and entertainment	4		
5 Meals and entertainment expenses: \$ _____ 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5		
6 Total expenses. Add lines 1c through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 9)). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6		

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

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

8 Of the total number of miles you drove your vehicle during 2008, enter the number of miles you used your vehicle for:

a Business b Commuting (see instructions) c Other

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

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

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

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

Form **2441**

Child and Dependent Care Expenses

OMB No. 1545-0074

2008

Attachment Sequence No. **21**

Department of the Treasury Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Name(s) shown on return

Your social security number

Total Forms Filed = 7,373,757

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

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
				32,194,996

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, or Form 1040NR, line 56.

Part II Credit for Child and Dependent Care Expenses

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2008 for the person listed in column (a)
First	Last		
			22,172,920
			7,075,807

3	Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 35	3	18,271,213																																																												
4	Enter your earned income . See instructions	4	404,960,882																																																												
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	196,266,293																																																												
6	Enter the smallest of line 3, 4, or 5	6	17,950,086																																																												
7	Enter the amount from Form 1040, line 38, or Form 1040NR, line 36	7																																																													
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	×																																																												
<table border="0"> <tr> <td colspan="3">If line 7 is:</td> <td colspan="3">If line 7 is:</td> </tr> <tr> <td>Over</td> <td>But not over</td> <td>Decimal amount is</td> <td>Over</td> <td>But not over</td> <td>Decimal amount is</td> </tr> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> <td>\$29,000—31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> <td>31,000—33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> <td>33,000—35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> <td>35,000—37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> <td>37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> <td>43,000—No limit</td> <td></td> <td>.20</td> </tr> </table>		If line 7 is:			If line 7 is:			Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	\$0—15,000		.35	\$29,000—31,000		.27	15,000—17,000		.34	31,000—33,000		.26	17,000—19,000		.33	33,000—35,000		.25	19,000—21,000		.32	35,000—37,000		.24	21,000—23,000		.31	37,000—39,000		.23	23,000—25,000		.30	39,000—41,000		.22	25,000—27,000		.29	41,000—43,000		.21	27,000—29,000		.28	43,000—No limit		.20		
If line 7 is:			If line 7 is:																																																												
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is																																																										
\$0—15,000		.35	\$29,000—31,000		.27																																																										
15,000—17,000		.34	31,000—33,000		.26																																																										
17,000—19,000		.33	33,000—35,000		.25																																																										
19,000—21,000		.32	35,000—37,000		.24																																																										
21,000—23,000		.31	37,000—39,000		.23																																																										
23,000—25,000		.30	39,000—41,000		.22																																																										
25,000—27,000		.29	41,000—43,000		.21																																																										
27,000—29,000		.28	43,000—No limit		.20																																																										
9	Multiply line 6 by the decimal amount on line 8. If you paid 2007 expenses in 2008, see the instructions	9	4,008,782																																																												
10	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	10																																																													
11	Enter the amount from Form 1040, line 47, or Form 1040NR, line 44	11																																																													
12	Subtract line 11 from line 10. If zero or less, stop . You cannot take the credit	12																																																													
13	Credit for child and dependent care expenses. Enter the smaller of line 9 or line 12 here and on Form 1040, line 48, or Form 1040NR, line 45	13	3,526,697																																																												

Part III Dependent Care Benefits

14	Enter the total amount of dependent care benefits you received in 2008. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	14	4,089,767	
15	Enter the amount, if any, you carried over from 2007 and used in 2008 during the grace period. See instructions	15	3,096	
16	Enter the amount, if any, you forfeited or carried forward to 2009. See instructions	16	(65,536)
17	Combine lines 14 through 16. See instructions	17		
18	Enter the total amount of qualified expenses incurred in 2008 for the care of the qualifying person(s)	18	8,484,987	
19	Enter the smaller of line 17 or 18	19		
20	Enter your earned income . See instructions	20	404,960,882	
21	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • 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 20. 	21	196,266,293	
22	Enter the smallest of line 19, 20, or 21	22		
23	Enter the amount from line 14 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	23	4,967	
24	Subtract line 23 from line 17	24		
25	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 21)	25		
26	Deductible benefits. Enter the smallest of line 22, 23, or 25. Also, include this amount on the appropriate line(s) of your return. See instructions	26	4,246	
27	Enter the smaller of line 22 or 25	27		
28	Enter the amount from line 26	28		
29	Excluded benefits. Subtract line 28 from line 27. If zero or less, enter -0-	29	3,070,560	
30	Taxable benefits. Subtract line 29 from line 24. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB".	30	950,335	

To claim the child and dependent care credit, complete lines 31 through 35 below.

31	Enter \$3,000 (\$6,000 if two or more qualifying persons)	31		
32	Add lines 26 and 29	32	3,075,394	
33	Subtract line 32 from line 31. If zero or less, stop . You cannot take the credit. Exception. If you paid 2007 expenses in 2008, see the instructions for line 9	33		
34	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 32 above. Then, add the amounts in column (c) and enter the total here	34		
35	Enter the smaller of line 33 or 34. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 13	35	18,271,213	

Form **3468**

Investment Credit

OMB No. 1545-0155

2008

Attachment Sequence No. **52**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Total Forms Filed = 13,678

Identifying number

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

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

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

Part II Energy Credit (For Tax Years Beginning Before October 4, 2008), Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, and Qualifying Advanced Energy Project Credit

5 Energy credit:

a Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ _____ 10% (.10)	5a	2,121	
b Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) \$ _____ 30% (.30)	5b	55,517	
Qualified fuel cell property (see instructions):			
c Basis of property installed before October 4, 2008 \$ _____ 30% (.30)	5c		
d Kilowatt capacity of property in c above . . . ▶ \$1,000	5d		
e Enter the lesser of line 5c or 5d	5e	0	
f Basis of property installed after October 3, 2008 \$ _____ 30% (.30)	5f		
g Kilowatt capacity of property in f above . . . ▶ \$3,000	5g		
h Enter the lesser of line 5f or 5g	5h	1	
Qualified microturbine property (see instructions):			
i Basis of property installed during the tax year \$ _____ 10% (.10)	5i		
j Kilowatt capacity of property in i above . . . ▶ \$200	5j		
k Enter the lesser of line 5i or 5j	5k	0	
Combined heat and power system property (see instructions):			
Caution: You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
l Basis of property installed after October 3, 2008 \$ _____ 10% (.10)	5l		
m If the electrical capacity of the property is measured in:			
• Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less.			
• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less			
5m			
n Multiply line 5l by 5m	5n	0	
Qualified small wind energy property (see instructions):			
o Basis of property installed after October 3, 2008, and before 2009 \$ _____ 30% (.30)	5o		
p Enter the smaller of line 5o or \$4,000	5p	12	
q Basis of property installed after 2008 \$ _____ 30% (.30)	5q	0	
Geothermal heat pump systems (see instructions):			
r Basis of property installed after October 3, 2008 \$ _____ 10% (.10)	5r	2,067	
Qualified investment credit facility property (see instructions):			
s Basis of property installed after 2008 \$ _____ 30% (.30)	5s	0	
t Total. Add lines 5a, 5b, 5e, 5h, 5k, 5n, 5p, 5q, 5r, and 5s	5t	59,717	

Part II Energy Credit (For Tax Years Beginning Before October 4, 2008), Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, and Qualifying Advanced Energy Project Credit (continued)

Table with 4 columns: Description, Sub-row label (6a-6c, 7a-7b, 7c, 8a-8b, 9), Amount, and Total. Rows include: 6 Qualifying advanced coal project credit (see instructions); 7 Qualifying gasification project credit (see instructions); 8a Qualifying advanced energy project credit (see instructions); 8b Credit from cooperatives; 9 Add lines 5t, 6d, 7c, 8a, and 8b.

Part III Rehabilitation Credit (For Tax Years Beginning in 2008) and Energy Credit (For Tax Years Beginning After October 3, 2008)

Table with 4 columns: Description, Sub-row label (10e-10j, 10k, 10l, 10m), Amount, and Total. Rows include: 10 Rehabilitation credit (see instructions for requirements that must be met); 10e Pre-1936 buildings located in the Gulf Opportunity Zone; 10f Pre-1936 buildings affected by a Midwestern disaster; 10g Other pre-1936 buildings; 10h Certified historic structures located in the Gulf Opportunity Zone; 10i Certified historic structures affected by a Midwestern disaster; 10j Other certified historic structures; 10k Enter the assigned NPS project number or the pass-through entity's employer identification number; 10l Enter the date that the NPS approved the Request for Certification of Completed Work; 10m Rehabilitation credit from an electing large partnership.

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

Part III Rehabilitation Credit (For Tax Years Beginning in 2008) and Energy Credit (For Tax Years Beginning After October 3, 2008) (continued)

11 Energy credit:					
a	Basis of property using geothermal energy placed in service during the tax year (see instructions) . . . \$ 10% (.10)	11a	12		
b	Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) . . . \$ 30% (.30)	11b	2,253		
Qualified fuel cell property (see instructions):					
c	Basis of property installed during the tax year . . . \$ 30% (.30)	11c			
d	Kilowatt capacity of property in c above. . . . ▶ \$3,000	11d			
e	Enter the lesser of line 11c or 11d	11e	0		
Qualified microturbine property (see instructions):					
f	Basis of property installed during the tax year \$ 10% (.10)	11f			
g	Kilowatt capacity of property in f above. . . . ▶ \$200	11g			
h	Enter the lesser of line 11f or 11g	11h			
Combined heat and power system property (see instructions):					
Caution: You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.					
i	Basis of property installed during the tax year \$ 10% (.10)	11i			
j	If the electrical capacity of the property is measured in:				
	• Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less				
	• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less.	11j			
k	Multiply line 11i by 11j	11k	0		
Qualified small wind energy property (see instructions):					
l	Basis of property installed before 2009 . . . \$ 30% (.30)	11l			
m	Enter the smaller of line 11l or \$4,000	11m	0		
n	Basis of property installed after 2008 \$ 30% (.30)	11n	0		
Geothermal heat pump systems (see instructions):					
o	Basis of property installed during the tax year \$ 10% (.10)	11o	0		
Qualified investment credit facility property (see instructions):					
p	Basis of property installed after 2008 \$ 30% (.30)	11p	0		
q	Total. Add lines 11a, 11b, 11e, 11h, 11k, 11m, 11n, 11o, and 11p	11q	2,265		
12	Credit from cooperatives. Enter the unused investment credit from cooperatives (see instructions)	12	55		
13	Add lines 10e through 10j, 10m, 11q, and 12	13	93,026		
14	Rehabilitation and energy credits included on line 13 from passive activities	14	6,900		
15	Subtract line 14 from line 13	15	86,126		
16	Rehabilitation and energy credits allowed for 2008 from a passive activity	16	2,698		
17	Carryback of rehabilitation and energy credits from 2009	17	0		
18	Add lines 15 through 17. Report this amount on Form 3800, line 29a	18	88,824		

General Business Credit

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

Name(s) shown on return

Total Forms Filed = 524,506

Identifying number

Part I Current Year Credit

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

1a Investment credit (Form 3468, Part II only) (attach Form 3468)	1a	98,489	
b Welfare-to-work credit (Form 8861)	1b	8,743	
c Credit for increasing research activities (Form 6765)	1c	462,680	
d Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: _____)	1d	162,172	
e Disabled access credit (Form 8826) (do not enter more than \$5,000)	1e	21,983	
f Renewable electricity production credit (Form 8835, Part I only)	1f	13,029	
g Indian employment credit (Form 8845)	1g	31,781	
h Orphan drug credit (Form 8820)	1h	518	
i New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: _____)	1i	4,259	
j Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1j	1,910	
k Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: _____)	1k	4,366	
l Biodiesel and renewable diesel fuels credit (attach Form 8864)	1l	19,465	
m Low sulfur diesel fuel production credit (Form 8896)	1m	11,399	
n Distilled spirits credit (Form 8906)	1n	18,005	
o Nonconventional source fuel credit (Form 8907)	1o	13,094	
p Energy efficient home credit (Form 8908)	1p	34,801	
q Energy efficient appliance credit (Form 8909)	1q	1,176	
r Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: _____)	1r	16,262	
s Alternative fuel vehicle refueling property credit (Form 8911)	1s	N/A	
t Credits for affected Midwestern disaster area employers (Form 5884-A)	1t	6,289	
u Mine rescue team training credit (Form 8923)	1u	162	
v Agricultural chemicals security credit (Form 8931)	1v	526	
w Credit for employer differential wage payments (Form 8932)	1w	15	
x Carbon dioxide sequestration credit (Form 8933)	1x	1,030	
y Credit for contributions to selected community development corporations (Form 8847)	1y	4	
z General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1z	204	
2 Add lines 1a through 1z	2	986,920	
3 Passive activity credits included on line 2 (see instructions)	3	196,537	
4 Subtract line 3 from line 2	4	790,383	
5 Passive activity credits allowed for 2008 (see instructions)	5	190,631	
6 Carryforward of general business credit to 2008. See instructions for the schedule to attach	6	4,200,664	
7 Carryback of general business credit from 2009 (see instructions)	7		
8 Current year credit. Add lines 4 through 7	8	5,181,677	

Part II Allowable Credit

9 Regular tax before credits:					
• Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41	}				
• Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return					
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return					
10 Alternative minimum tax:					
• Individuals. Enter the amount from Form 6251, line 36	}				
• Corporations. Enter the amount from Form 4626, line 14					
• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56					
11 Add lines 9 and 10					
12a Foreign tax credit		12a			
b Personal credits from Form 1040, lines 48 through 54 (or Form 1040NR, lines 45 through 49)		12b	95,277		
c Credit from Form 8834		12c	4		
d Non-business alternative motor vehicle credit (Form 8910, line 18)		12d			
e Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19)		12e	29		
f Add lines 12a through 12e		12f		2,590,300	
13 Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a					13 77,572,445
14 Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-		14	74,034,724		
15 Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)		15	16,567,590		
16 Tentative minimum tax:					
• Individuals. Enter the amount from Form 6251, line 34	}				
• Corporations. Enter the amount from Form 4626, line 12					
• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54			16	70,636,132	
17 Enter the greater of line 15 or line 16					17 70,890,176
18a Subtract line 17 from line 13. If zero or less, enter -0-					18a
b For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions)					18b
c Add lines 18a and 18b					18c 6,732,000
19a Enter the smaller of line 8 or line 18c					19a 1,649,280
Individuals, estates, and trusts: See the instructions for line 19a if claiming the research credit. C corporations: See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.					
b Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c					19b 675,902
c Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)					19c

Part II Allowable Credit (Continued)

Note. If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

20	Multiply line 16 by 75%	20	16,396,399
21	Enter the greater of line 15 or line 20	21	16,303,807
22	Subtract line 21 from line 13. If zero or less, enter -0-	22	7,480,607
23	Subtract line 19b from line 22. If zero or less, enter -0-	23	7,384,439
24	Enter the amount from Form 8844, line 10 or line 12	24	262,966
25	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24	25	121,940
26	Subtract line 15 from line 13. If zero or less, enter -0-	26	57,492,923
27	Add lines 19b and 25	27	751,112
28	Subtract line 27 from line 26. If zero or less, enter -0-	28	56,741,811
29a	Enter the investment credit from Form 3468, Part III, line 18 (attach Form 3468)	29a	88,824
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	29b	585,727
c	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17	29c	57,927
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	29d	2,487
e	Enter the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	29e	19,507
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	29f	530,560
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	29g	44,714
30	Add lines 29a through 29g	30	1,326,193
31	Enter the smaller of line 28 or line 30	31	851,438
32	Credit allowed for the current year. Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> ● Individuals. Form 1040, line 54 or Form 1040NR, line 49 ● Corporations. Form 1120, Schedule J, line 5c ● Estates and trusts. Form 1041, Schedule G, line 2c 	32	1,649,280

Moving Expenses

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on return

Total Forms Filed = 1,120,865

Your social security number

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

1	Transportation and storage of household goods and personal effects (see instructions)	1	2,361,620
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	873,591
3	Add lines 1 and 2	3	3,235,211
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4	317,043
5	Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. <input type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	2,932,050

General Instructions

What's New

For 2008, the standard mileage rate for using your vehicle to move to a new home is 19 cents a mile (27 cents a mile after June 30, 2008).

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.

Moving Expenses You Can Deduct

You can deduct the reasonable expenses of moving your household goods and personal effects and of traveling from your old home to your new home. Reasonable expenses can include the cost of lodging (but not meals) while traveling to your new home. You cannot deduct the cost of sightseeing trips.

Who Can 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 the distance test and time test that follow.



Members of the Armed Forces may not have to meet the distance and time tests. See instructions on the back.

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.



To see if you meet the distance test, you can use the worksheet below.

Distance Test Worksheet

Keep a Copy for Your Records



1.	Number of miles from your old home to your new workplace	1.	_____ miles
2.	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.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

OMB No. 1545-0162

2008Attachment
Sequence No. **23**Department of the Treasury
Internal Revenue Service (99)

▶ See the separate instructions.

▶ Attach this form to your income tax return.

Name (as shown on your income tax return)

Taxpayer identification number

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

Total Forms Filed = 317,783

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

1 Nontaxable Use of Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use	\$.183	}	\$ 52,070	362
b	Use on a farm for farming purposes	.183			
c	Other nontaxable use (see Caution above line 1)	.183			
d	Exported	.184		326	411

2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.15/.000*		\$ 336	354
b	Other nontaxable use (see Caution above line 1)	.193/.043*		808	324
c	Exported	.194/.044*		7	412
d	LUST tax on aviation fuels used in foreign trade	.001		1	433

*This rate applies after March 31, 2009.

3 Nontaxable Use of Undyed Diesel Fuel

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.243	}	\$ 35,717	360
b	Use on a farm for farming purposes	.243			
c	Use in trains	.243		0	353
d	Use in certain intercity and local buses (see Caution above line 1)	.17		137	350
e	Exported	.244		39	413

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

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$.244	\$.243	}	\$ 2,905	346
b	Use on a farm for farming purposes	.243			
c	Use in certain intercity and local buses (see Caution above line 1)	.17		0	347
d	Exported	.244		0	414
e	Nontaxable use taxed at \$.044	.043		14	377
f	Nontaxable use taxed at \$.219	.218		84	369

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2008)

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$.200		\$ 117	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219/.044*	.175/.000*		294	355
c	Nontaxable use (other than use by state or local government) taxed at \$.244	.243		2,905	346
d	Nontaxable use (other than use by state or local government) taxed at \$.219/.044*	.218/.043*		84	369
e	LUST tax on aviation fuels used in foreign trade	.001		1	433

*This rate applies after March 31, 2009.

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

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government	\$.243	\$ 35,717	360
b	Use in certain intercity and local buses	.17	137	350

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

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government	}	\$ 2,905	346
b	Sales from a blocked pump			
c	Use in certain intercity and local buses	.17	0	347

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219/.044*	\$.175/.000*		\$ 294	355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200		117	417
c	Nonexempt use in noncommercial aviation	.025/.200*		7	418
d	Other nontaxable uses taxed at \$.244	.243		2,905	346
e	Other nontaxable uses taxed at \$.219/.044*	.218/.043*		84	369
f	LUST tax on aviation fuels used in foreign trade	.001		1	433

*This rate applies after March 31, 2009.

9 Alcohol Fuel Mixture Credit

Registration No. ►

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
a Alcohol fuel mixtures containing ethanol	\$.51/.45*		\$ 33	393
b Alcohol fuel mixtures containing alcohol (other than ethanol)	.60		0	394

*This rate applies after December 31, 2008.

10 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ►

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with diesel fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass (as defined in section 45K(c)(3)) using a thermal depolymerization process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975 or D396. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for details.

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$.50/1.00*		\$ 49	388
b Agri-biodiesel mixtures	1.00		8	390
c Renewable diesel mixtures	1.00		0	307

*This rate applies after December 31, 2008.

11 Nontaxable Use of Alternative Fuel

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 5 in the Instructions for Form 4136 for the credit rate.

	(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG)		\$.183		\$ 83	419
b "P Series" fuels		.183		0	420
c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183		0	421
d Liquefied hydrogen		.183		0	422
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.243		0	423
f Liquid fuel derived from biomass		.243		0	424
g Liquefied natural gas (LNG)		.243		3	425
h Liquefied gas derived from biomass		.183		0	435

12 Alternative Fuel Credit and Alternative Fuel Mixture Credit

Registration No. ►

	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG)	\$.50		\$ 2,103	426
b "P Series" fuels	.50		25	427
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50		97	428
d Liquefied hydrogen	.50		0	429
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50		0	430
f Liquid fuel derived from biomass	.50		8	431
g Liquefied natural gas (LNG)	.50		0	432
h Liquefied gas derived from biomass	.50		0	436
i Compressed gas derived from biomass (GGE = 121 cu. ft.)	.50		0	437

13 Registered Credit Card Issuers**Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Diesel fuel sold for the exclusive use of a state or local government	\$.243		\$ 35,717	360
b Kerosene sold for the exclusive use of a state or local government	.243		2,905	346
c Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219/.044*	.218/.043*		84	369

*This rate applies after March 31, 2009.

14 Nontaxable Use of a Diesel-Water Fuel Emulsion**Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 6 in the Instructions for Form 4136 for the credit rate.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use		\$.197		\$ 0	309
b Exported		.198		0	306

15 Diesel-Water Fuel Emulsion Blending**Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit	\$.046		\$ 0	310

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

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

17 Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Form 1040, line 68 (also check box b on line 68); Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►	17	\$ 95,267		
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AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **4562**
 Department of the Treasury
 Internal Revenue Service (99)

Depreciation and Amortization
 (Including Information on Listed Property)

OMB No. 1545-0172

2008

Attachment
 Sequence No. **67**

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

Name(s) shown on return Total Forms Filed = 11,867,829	Business or activity to which this form relates	Identifying number
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

EPZONE

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$250,000
2	Total cost of section 179 property placed in service (see instructions)	2	40,418,344
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,150,149,164
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	1,880,491
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	50,360,691
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	50,300,594
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	1,763,855
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	516,523,026
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	49,847,845
13	Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	9,946,740
15	Property subject to section 168(f)(1) election	15	20,994
16	Other depreciation (including ACRS)	16	4,008,917

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	43,986,654
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property	1,996,341				430,455
b	5-year property	13,109,517				2,131,047
c	7-year property	17,310,134				2,012,207
d	10-year property	3,069,728				208,397
e	15-year property	5,791,567				247,115
f	20-year property	1,923,216				61,966
g	25-year property	868,420	25 yrs.		S/L	41,454
h	Residential rental property undetermined type	180,750,010	27.5 yrs.	MM	S/L	4,140,026
		15,940	27.5 yrs.	MM	S/L	5,689
i	Nonresidential real property	57,184,587	39 yrs.	MM	S/L	910,008
	Total GDS cost	282,019,461		MM	S/L	10,188,363

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a	Class life	1,071,802			S/L	50,117
b	12-year	17,669	12 yrs.		S/L	820
c	40-year	1,665,925	40 yrs.	MM	S/L	28,623

Part IV Summary (See instructions.) Total ADS Cost = 2,755,396 Total ADS Deduction = 79,560

21	Listed property. Enter amount from line 28	21	7,198,055
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	125,277,129
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	3,862

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 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

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

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.

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Includes rows 30-36.

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

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

Table with 2 columns: Yes, No. Includes rows 37-41.

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

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

Form **4684**

Casualties and Thefts

OMB No. 1545-0177

Department of the Treasury
 Internal Revenue Service

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

2008

Attachment
 Sequence No. **26**

▶ Use a separate Form 4684 for each casualty or theft.

Name(s) shown on tax return

Identifying number

Total Forms Filed = 721,740

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

- Property **A** _____
- Property **B** _____
- Property **C** _____
- Property **D** _____

Properties

	A	B	C	D
2 Cost or other basis of each property	2			
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3			
Note: If line 2 is more than line 3, skip line 4.				
4 Gain from casualty or theft. If line 3 is 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			
5 Fair market value before casualty or theft	5			
6 Fair market value after casualty or theft.	6			
7 Subtract line 6 from line 5	7			
8 Enter the smaller of line 2 or line 7	8			
9 Subtract line 3 from line 8. If zero or less, enter -0-	9			
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10			
11 Enter the smaller of line 10 or \$100. But if the loss arose in a Midwestern disaster area because of a specified major disaster, enter -0-. See the instructions for a list of specified major disasters	11			
12 Subtract line 11 from line 10	12			
Caution: Use only one Form 4684 for lines 13 through 24.				
13 Add the amounts on line 12 of all Forms 4684	13		6,261,460	
14 Add the amounts on line 4 of all Forms 4684.	14		44,138	
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		35,825	
16 If line 14 is less than line 13, enter the difference	16		6,253,147	
17 Add the amounts on line 12 of all Forms 4684 on which you entered a loss attributable to a federally declared disaster	17		2,787,720	
18a Is line 17 more than line 14? <input type="checkbox"/> Yes. Enter the difference. If you are filing Schedule A (Form 1040), go to line 19. Otherwise, enter this amount on line 6 of the <i>Standard Deduction Worksheet—Line 40</i> in the Form 1040 instructions. Also, check the box on line 39c of Form 1040. If your standard deduction also includes the deduction for state or local real estate taxes, go to line 18b. Otherwise, do not complete the rest of Section A. Form 1040NR filers, see instructions. <input type="checkbox"/> No. Enter -0-. If you claim the standard deduction, do not complete the rest of Section A.	18a		2,786,448	
b If your standard deduction includes the deduction for state or local real estate taxes, check this box and do not complete the rest of Section A ▶ <input type="checkbox"/>				
19 Subtract line 18a from line 16	19		3,015,587	
20 Add the amounts on line 12 of all Forms 4684 on which you entered -0- on line 11	20		362,843	
21 Is line 20 less than line 19? <input type="checkbox"/> No. Enter the amount from line 16 on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 8. Estates and trusts enter the amount from line 16 on the "Other deductions" line of your tax return. Do not complete the rest of Section A. <input type="checkbox"/> Yes. Subtract line 20 from line 19	21		2,726,245	
22 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions	22		2,479,415	
23 Subtract line 22 from line 21. If zero or less, enter -0-	23		1,745,271	
24 Add lines 18a, 20, and 23. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 8. Estates and trusts, enter the result on the "Other deductions" line of your tax return	24		1,994,303	

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.)

25 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

- Property A
Property B
Property C
Property D

Properties

A B C D

Table with columns for line numbers (26-33) and property categories (A, B, C, D). Rows include descriptions for cost/basis, insurance, gain/loss, and market value.

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

Table for Part II Section 1: Summary of Gains and Losses. Includes rows for line 35, 36, 37, and 38.

Casualty or Theft of Property Held More Than One Year

Table for Part II Section 2: Summary of Gains and Losses. Includes rows for line 39, 40, 41, 42, 43, 44a, 44b, and 45.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **4797**

Sales of Business Property

OMB No. 1545-0184

Department of the Treasury
Internal Revenue Service (99)

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

2008
Attachment
Sequence No. **27**

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

Name(s) shown on return

Total Forms Filed = 2,838,411

Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2008 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	72,125,246
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Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
							83,942,422
3	Gain, if any, from Form 4684, line 45						3 149,547
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4 7,114,313
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5 1,126,510
6	Gain, if any, from line 32, from other than casualty or theft						6 30,212,644
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and 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 the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						7 122,545,436
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						8 3,700,811
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)						9 22,688,918

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):							122,450
11 Loss, if any, from line 7							11 (13,706,803)
12 Gain, if any, from line 7 or amount from line 8, if applicable							12 1,189,914
13 Gain, if any, from line 31							13 6,355,927
14 Net gain or (loss) from Form 4684, lines 37 and 44a							14 -1,012,299
15 Ordinary gain from installment sales from Form 6252, line 25 or 36							15 61,679
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824.							16 81,208
17 Combine lines 10 through 16							17 -6,907,925
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:							
a If the loss on line 11 includes a loss from Form 4684, line 41, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions							18a 22,861
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14							18b -6,885,064

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2008)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			
These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B
20 Gross sales price (Note: See line 1 before completing.)	20		
21 Cost or other basis plus expense of sale	21		
22 Depreciation (or depletion) allowed or allowable.	22		
23 Adjusted basis. Subtract line 22 from line 21.	23		
24 Total gain. Subtract line 23 from line 20	24		
25 If section 1245 property:			
a Depreciation allowed or allowable from line 22	25a		
b Enter the smaller of line 24 or 25a	25b	5,915,513	
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.			
a Additional depreciation after 1975 (see instructions)	26a		
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b		
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c		
d Additional depreciation after 1969 and before 1976.	26d		
e Enter the smaller of line 26c or 26d	26e		
f Section 291 amount (corporations only)	26f		
g Add lines 26b, 26e, and 26f.	26g	183,401	
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).			
a Soil, water, and land clearing expenses	27a		
b Line 27a multiplied by applicable percentage (see instructions)	27b		
c Enter the smaller of line 24 or 27b	27c	19	
28 If section 1254 property:			
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a		
b Enter the smaller of line 24 or 28a	28b	256,972	
29 If section 1255 property:			
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a		
b Enter the smaller of line 24 or 29a (see instructions)	29b	22	

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	36,646,369
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	6,355,927
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 39. Enter the portion from other than casualty or theft on Form 4797, line 6	32	30,290,443

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years.	33	
34 Recomputed depreciation (see instructions)	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 4835

Farm Rental Income and Expenses

OMB No. 1545-0074

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))

2008

Department of the Treasury Internal Revenue Service (99)

(Income not subject to self-employment tax)

Attachment Sequence No. 37

Attach to Form 1040 or Form 1040NR. See instructions on back.

Name(s) shown on tax return

Your social security number

Total Forms Filed = 592,708

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2008 (see instructions)? Yes No

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

Table with 7 rows for income items and 3 columns for amounts. Includes items like 'Income from production of livestock, produce, grains, and other crops' and 'Gross farm rental income'.

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

Table with 30 rows for expense items and 3 columns for amounts. Includes items like 'Car and truck expenses', 'Pension and profit-sharing plans', and 'Total expenses'.

▶ Attach to your tax return.

Name(s) shown on return	Total Forms Filed = 1,886,484	Identifying number
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Part I Total Investment Interest Expense		
1	Investment interest expense paid or accrued in 2008 (see instructions)	33,845,175
2	Disallowed investment interest expense from 2007 Form 4952, line 7	19,179,702
3	Total investment interest expense. Add lines 1 and 2	53,024,877

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)	153,042,997	
4b	Qualified dividends included on line 4a	61,138,126	
4c	Subtract line 4b from line 4a		91,904,871
4d	Net gain from the disposition of property held for investment	193,334,639	
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	171,388,667	
4f	Subtract line 4e from line 4d		21,945,972
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)		4,565,079
4h	Investment income. Add lines 4c, 4f, and 4g		118,415,922
5	Investment expenses (see instructions)		15,918,861
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-		104,341,833

Part III Investment Interest Expense Deduction		
7	Disallowed investment interest expense to be carried forward to 2009. Subtract line 6 from line 3. If zero or less, enter -0-	24,577,591
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	28,447,286

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 2008 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

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

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if all of the following apply.

- Your investment income from interest and ordinary dividends minus any qualified dividends is more than your investment interest expense.
- You do not have any other deductible investment expenses.
- You do not have any carryover of disallowed investment interest expense from 2007.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different

rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See Pub. 535, Business Expenses.

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

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

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any trade or business activity in which you do not materially participate and any rental activity. See the Instructions for Form 8582, Passive Activity Loss Limitations, for details.

- Any interest expense that is capitalized, such as construction interest subject to section 263A.

- Interest expense related to tax-exempt interest income under section 265.

- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

Property held for investment. Property held for investment includes property that produces income, not derived in the ordinary course of a trade or business, from interest, dividends, annuities, or royalties. It also includes property that produces gain or loss, not derived in the ordinary course of a trade or business, from the disposition of property that produces these types of income or is held for investment. However, it does not include an interest in a passive activity.

Exception. A working interest in an oil or gas property that you held directly or through an entity that did not limit your liability is property held for investment, but only if you did not materially participate in the activity.

Part II—Net Investment Income

Line 4a

Gross income from property held for investment includes income, unless derived in the ordinary course of a trade or business, from interest, ordinary dividends (except Alaska Permanent Fund dividends), annuities, and royalties. Include investment income

Tax on Lump-Sum Distributions

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

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

Name of recipient of distribution

Total Forms Filed = 13,735

Identifying number

Part I Complete this part to see if you can use Form 4972

	Yes	No
1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," do not use this form	1	
2 Did you roll over any part of the distribution? If "Yes," do not use this form	2	
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3	
4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 and 4, do not use this form.	4	
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this form for a 2008 distribution from your own plan	5a	
b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," do not use the form for this distribution	5b	

Part II Complete this part to choose the 20% capital gain election (see instructions)

6 Capital gain part from Form 1099-R, box 3	6	119	
7 Multiply line 6 by 20% (.20) ▶	7		
If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 41, or Form 1041, Schedule G, line 1b, whichever applies.			

Part III Complete this part to choose the 10-year tax option (see instructions)

8 Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a	8	229,827	
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9	0	
10 Total taxable amount. Subtract line 9 from line 8	10	229,827	
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11	0	
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18	12	229,827	
13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000	13		
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-	14		
15 Multiply line 14 by 20% (.20)	15		
16 Minimum distribution allowance. Subtract line 15 from line 13	16	59,667	
17 Subtract line 16 from line 12	17		
18 Federal estate tax attributable to lump-sum distribution	18	0	
19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19		
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	.	
21 Multiply line 16 by the decimal on line 20	21		
22 Subtract line 21 from line 11	22		
23 Multiply line 19 by 10% (.10)	23		
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	2,186	
25 Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25		
26 Multiply line 22 by 10% (.10)	26		
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	0	
28 Multiply line 27 by ten (10)	28		
29 Subtract line 28 from line 25. Multiple recipients, see instructions ▶	29	21,856	
30 Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 41, or Form 1041, Schedule G, line 1b, whichever applies ▶	30	21,864	

Form **5329**

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

OMB No. 1545-0074

2008

Attachment
Sequence No. **29**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Name of individual subject to additional tax. If married filing jointly, see instructions.		Your social security number
Total Forms Filed = 1,555,643		
Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.
	City, town or post office, state, and ZIP code	If this is an amended return, check here <input type="checkbox"/>

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 54, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 54.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution (other than a qualified disaster recovery assistance or qualified recovery assistance distribution), before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1		
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2		
3	Amount subject to additional tax. Subtract line 2 from line 1	3	13,886,804	
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 54	4	1,400,346	
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 or Form 1040NR, 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		
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6		
7	Amount subject to additional tax. Subtract line 6 from line 5	7	116,871	
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 54	8	11,691	

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2008 than is allowable or you had an amount on line 17 of your 2007 Form 5329.

9	Enter your excess contributions from line 16 of your 2007 Form 5329 (see instructions). If zero, go to line 15	9		
10	If your traditional IRA contributions for 2008 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11	2008 traditional IRA distributions included in income (see instructions)	11		
12	2008 distributions of prior year excess contributions (see instructions)	12		
13	Add lines 10, 11, and 12	13		
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14		
15	Excess contributions for 2008 (see instructions)	15		
16	Total excess contributions. Add lines 14 and 15	16	110,420	
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54	17	6,466	

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2008 than is allowable or you had an amount on line 25 of your 2007 Form 5329.

18	Enter your excess contributions from line 24 of your 2007 Form 5329 (see instructions). If zero, go to line 23	18		
19	If your Roth IRA contributions for 2008 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20	2008 distributions from your Roth IRAs (see instructions)	20		
21	Add lines 19 and 20	21		
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22		
23	Excess contributions for 2008 (see instructions)	23		
24	Total excess contributions. Add lines 22 and 23	24	140,287	
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54	25	6,908	

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2008 were more than is allowable or you had an amount on line 33 of your 2007 Form 5329.

26	Enter the excess contributions from line 32 of your 2007 Form 5329 (see instructions). If zero, go to line 31			26	
27	If the contributions to your Coverdell ESAs for 2008 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2008 distributions from your Coverdell ESAs (see instructions)	28			
29	Add lines 27 and 28			29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30	
31	Excess contributions for 2008 (see instructions)			31	
32	Total excess contributions. Add lines 30 and 31			32	835
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54			33	50

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2008 than is allowable or you had an amount on line 41 of your 2007 Form 5329.

34	Enter the excess contributions from line 40 of your 2007 Form 5329 (see instructions). If zero, go to line 39			34	
35	If the contributions to your Archer MSAs for 2008 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36	2008 distributions from your Archer MSAs from Form 8853, line 10	36			
37	Add lines 35 and 36			37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38	
39	Excess contributions for 2008 (see instructions)			39	
40	Total excess contributions. Add lines 38 and 39			40	16,681
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54			41	376

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2008 than is allowable or you had an amount on line 49 of your 2007 Form 5329.

42	Enter the excess contributions from line 48 of your 2007 Form 5329. If zero, go to line 47			42	
43	If the contributions to your HSAs for 2008 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43			
44	2008 distributions from your HSAs from Form 8889, line 16	44			
45	Add lines 43 and 44			45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-			46	
47	Excess contributions for 2008 (see instructions)			47	
48	Total excess contributions. Add lines 46 and 47			48	208,839
49	Additional tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2008 (including 2008 contributions made in 2009). Include this amount on Form 1040, line 59, or Form 1040NR, line 54			49	7,751

Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

50	Minimum required distribution for 2008 (see instructions)			50	
51	Amount actually distributed to you in 2008			51	
52	Subtract line 51 from line 50. If zero or less, enter -0-			52	3,112
53	Additional tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 59, or Form 1040NR, line 54			53	1,557

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature
 Date

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

First-Time Homebuyer Credit

Form 5405 (Rev. February 2009) Department of the Treasury Internal Revenue Service

Attach to Form 1040

2008 Attachment Sequence No. 163

Name(s) shown on return

Total Forms Filed = 1,204,526

Your social security number

Part I General Information

- A Address of home qualifying for the credit (if different from the address shown on return)
B Date acquired (see instructions)
C If you are choosing to claim the credit on your 2008 return for a main home bought after December 31, 2008, and before December 1, 2009, check here (see instructions)

Part II Credit

Table with 6 rows and 3 columns. Row 1: Enter the smaller of: \$7,500 or 10% of purchase price. Row 2: Enter your modified adjusted gross income. Row 3: Is line 2 more than \$75,000? Row 4: Divide line 3 by \$20,000. Row 5: Multiply line 1 by line 4. Row 6: Subtract line 5 from line 1. Values: 8,497,862; 58,876,074; 495,581; 183,125X; 132,833; 8,365,028.

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 5405 to claim the first-time homebuyer credit. The credit may give you a refund even if you do not owe any tax.

For homes purchased in 2008, the credit operates much like an interest-free loan. You generally must repay it over a 15-year period. For homes purchased in 2009, you must repay the credit only if the home ceases to be your main home within the 36-month period beginning on the purchase date.

Who Can Claim the Credit

In general, you can claim the credit if you are a first-time homebuyer. You are considered a first-time homebuyer if:

- You purchased your main home located in the United States after April 8, 2008, and before December 1, 2009.
You (and your spouse if married) did not own any other main home during the 3-year period ending on the date of purchase.

If you constructed your main home, you are treated as having purchased it on the date you first occupied it.

Main home. Your main home is the one you live in most of the time. It can be a house, houseboat, house trailer, cooperative apartment, condominium, or other type of residence.

Who Cannot Claim the Credit

You cannot claim the credit if any of the following apply.

- 1. Your modified adjusted gross income is \$95,000 or more (\$170,000 or more if married filing jointly).
2. You are, or were, eligible to claim the District of Columbia first-time homebuyer credit for any tax year.
3. Your home financing comes from tax-exempt mortgage revenue bonds.
4. You are a nonresident alien.
5. Your home is located outside the United States.
6. You sell the home, or it ceases to be your main home, before the end of 2008.
7. You acquired your home by gift or inheritance.
8. You acquired your home from a related person.

A related person includes:

- a. Your spouse, ancestors (parents, grandparents, etc.), or lineal descendants (children, grandchildren, etc.).
b. A corporation in which you directly or indirectly own more than 50% in value of the outstanding stock of the corporation.
c. A partnership in which you directly or indirectly own more than 50% of the capital interest or profits interest.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Residential Energy Efficient Property Credit

Form **5695**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0074

2008

Attachment
Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 250,467

Your social security number

Before you begin: Figure the amount of any District of Columbia first-time homebuyer credit you are claiming.

Note. Skip lines 1 through 21 if you only have a **credit carryforward from 2007.**

1	Qualified solar electric property costs	1	479,185			
2	Multiply line 1 by 30% (.30)	2	143,760			
3	Maximum credit amount	3	\$2,000			
4	Enter the smaller of line 2 or line 3	4			77,380	
5	Qualified solar water heating property costs	5	221,267			
6	Multiply line 5 by 30% (.30)	6	66,386			
7	Maximum credit amount	7	\$2,000			
8	Enter the smaller of line 6 or line 7	8			55,854	
9	Qualified fuel cell property costs	9	17,347			
10	Multiply line 9 by 30% (.30)	10	5,204			
11	Kilowatt capacity of property on line 9 above ▶ X \$1,000	11	9,415,762			
12	Enter the smaller of line 10 or line 11	12			5,164	
13	Qualified small wind energy property costs	13	215,283			
14	Multiply line 13 by 30% (.30)	14	64,585			
15	Kilowatt capacity of property on line 13 above ▶ X \$1,000	15	193,272			
16	Maximum credit amount	16	\$4,000			
17	Enter the smallest of lines 14, 15, or 16	17			7,785	
18	Qualified geothermal heat pump property costs	18	484,154			
19	Multiply line 18 by 30% (.30)	19	145,247			
20	Maximum credit amount	20	\$2,000			
21	Enter the smaller of line 19 or line 20	21			77,834	
22	Credit carryforward from 2007. Enter the amount, if any, from your 2007 Form 5695, line 34	22			22,280	
23	Add lines 4, 8, 12, 17, 21, and 22	23			246,297	
24	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	24				
25	1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 51; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11. 1040NR filers: Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; and Form 8859, line 11.	25	75,277			
26	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27	26			3,935,384	
27	Residential energy efficient property credit. Enter the smaller of line 23 or line 26 here and on Form 1040, line 53, or Form 1040NR, line 48, and check box c on that line	27			210,966	
28	Credit carryforward to 2009. If line 27 is less than line 23, subtract line 27 from line 23	28	35,331			

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13540P

Form **5695** (2008)

Form **5884**

Work Opportunity Credit

OMB No. 1545-0219

2008
Attachment
Sequence No. **77**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Total Forms Filed = 61,538

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified (if required) as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours \$ _____ × 25% (.25)	1a	7,181
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ _____ × 40% (.40)	1b	34,551
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ _____ × 50% (.50)	1c	133
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	41,865
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts.	3	557,830
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	4	599,084
5	Work opportunity credit included on line 4 from passive activities (see instructions)	5	47,997
6	Subtract line 5 from line 4	6	551,088
7	Work opportunity credit allowed for 2008 from a passive activity (see instructions)	7	33,364
8	Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2007 of the New York Liberty Zone business employee credit	8	89,976
9	Carryback of the work opportunity credit from 2009 (see instructions)	9	
10	Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b	10	675,039
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 29b	12	

General Instructions

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

What's New

- The period for hiring a Hurricane Katrina employee is extended from a 2- to a 4-year period beginning on August 28, 2005.
- Food stamp recipients are now referred to as Supplemental Nutritional Assistance Program (SNAP) recipients.
- The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- or second-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone, renewal community, or rural renewal county to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

How To Claim the Credit

Generally, you must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

Form **6251**

▶ See separate instructions.

2008

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

Attachment
Sequence No. **32**

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

Your social security number

Total Forms Filed = 9,374,519

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 2), and go to line 7. (If less than zero, enter as a negative amount.)	1	1,873,261,396
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	1,797,593
3	Taxes from Schedule A (Form 1040), line 9	3	194,255,333
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	1,503,078
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	31,711,880
6	If Form 1040, line 38, is over \$159,950 (over \$79,975 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-10 of the instructions for Schedule A (Form 1040)	6	(12,828,204)
7	If claiming the standard deduction, enter any amount from Form 4684, line 18a, as a negative amount	7	(49,903)
8	Tax refund from Form 1040, line 10 or line 21	8	(9,234,205)
9	Investment interest expense (difference between regular tax and AMT)	9	-1,484,466
10	Depletion (difference between regular tax and AMT)	10	411,638
11	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	11	36,655,878
12	Interest from specified private activity bonds exempt from the regular tax	12	2,684,308
13	Qualified small business stock (7% of gain excluded under section 1202)	13	60,523
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	804,990
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	1,832,513
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	-10,463
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	-3,640,769
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	1,708,421
19	Passive activities (difference between AMT and regular tax income or loss)	19	1,631,376
20	Loss limitations (difference between AMT and regular tax income or loss)	20	19,734
21	Circulation costs (difference between regular tax and AMT)	21	-11,123
22	Long-term contracts (difference between AMT and regular tax income)	22	-277,954
23	Mining costs (difference between regular tax and AMT)	23	118,232
24	Research and experimental costs (difference between regular tax and AMT)	24	146,972
25	Income from certain installment sales before January 1, 1987	25	(1,689)
26	Intangible drilling costs preference	26	295,606
27	Other adjustments, including income-based related adjustments	27	320,442
28	Alternative tax net operating loss deduction	28	(7,070,039)
29	Alternative minimum taxable income. Combine lines 1 through 28. (If married filing separately and line 29 is more than \$214,900, see page 8 of the instructions.)	29	2,115,382,770

Part II Alternative Minimum Tax (AMT)

30	Exemption. (If you were under age 24 at the end of 2008, see page 8 of the instructions.) IF your filing status is . . . AND line 29 is not over . . . THEN enter on line 30 . . . Single or head of household . . . \$112,500 . . . \$46,200 Married filing jointly or qualifying widow(er) . . . 150,000 . . . 69,950 Married filing separately . . . 75,000 . . . 34,975	30	438,085,887
31	If line 29 is over the amount shown above for your filing status, see page 8 of the instructions. Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II	31	1,804,383,036
32	• If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. • All others: If line 31 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	32	434,866,509
33	Alternative minimum tax foreign tax credit (see page 9 of the instructions)	33	14,685,465
34	Tentative minimum tax. Subtract line 33 from line 32	34	420,230,863
35	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 11 of the instructions)	35	423,185,890
36	AMT. Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45	36	25,647,301

Part III Tax Computation Using Maximum Capital Gains Rates

37	Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 9 of the instructions				37		
38	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	38	457,495,205				
39	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	39	8,565,717				
40	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	40	465,210,297				
41	Enter the smaller of line 37 or line 40				41		
42	Subtract line 41 from line 37				42		
43	If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result				43	291,609,634	
44	Enter: <ul style="list-style-type: none"> • \$65,100 if married filing jointly or qualifying widow(er), • \$32,550 if single or married filing separately, or • \$43,650 if head of household. 	44					
45	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	45					
46	Subtract line 45 from line 44. If zero or less, enter -0-	46					
47	Enter the smaller of line 37 or line 38	47					
48	Enter the smaller of line 46 or line 47	48					
49	Subtract line 48 from line 47	49					
50	Multiply line 49 by 15% (.15)				50	61,614,781	
<p>If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.</p>							
51	Subtract line 47 from line 41	51					
52	Multiply line 51 by 25% (.25)				52	1,511,420	
53	Add lines 43, 50, and 52				53		
54	If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result				54	410,574,082	
55	Enter the smaller of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 32. Instead, enter it on line 4 of the worksheet on page 9 of the instructions				55		

Form **6252**
Department of the Treasury
Internal Revenue Service

Installment Sale Income

OMB No. 1545-0228

2008

Attachment
Sequence No. **79**

▶ **Attach to your tax return.**
▶ **Use a separate form for each sale or other disposition of property on the installment method.**

Name(s) shown on return Total Forms Filed = 775,767 Identifying number

- 1 Description of property ▶
- 2a Date acquired (month, day, year) ▶ / / b Date sold (month, day, year) ▶ / /
- 3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4. . . . Yes No
- 4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale Yes No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

5 Selling price including mortgages and other debts. Do not include interest whether stated or unstated	5	63,539,802	
6 Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6		
7 Subtract line 6 from line 5	7		
8 Cost or other basis of property sold	8		
9 Depreciation allowed or allowable	9		
10 Adjusted basis. Subtract line 9 from line 8	10		
11 Commissions and other expenses of sale	11		
12 Income recapture from Form 4797, Part III (see instructions)	12		
13 Add lines 10, 11, and 12	13	17,009,791	
14 Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)	14	46,530,011	
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	416,520	
16 Gross profit. Subtract line 15 from line 14	16	46,193,988	
17 Subtract line 13 from line 6. If zero or less, enter -0-	17	221,011	
18 Contract price. Add line 7 and line 17	18	62,315,898	

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19 Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions	19		
20 If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20		
21 Payments received during year (see instructions). Do not include interest, whether stated or unstated	21	65,312,777	
22 Add lines 20 and 21	22	65,533,788	
23 Payments received in prior years (see instructions). Do not include interest, whether stated or unstated	23	124,282,102	
24 Installment sale income. Multiply line 22 by line 19	24	39,279,827	
25 Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	137,404	
26 Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	26	39,142,423	

Part III Related Party Installment Sale Income. **Do not** complete if you received the final payment this tax year.

- 27 Name, address, and taxpayer identifying number of related party
- 28 Did the related party resell or dispose of the property ("second disposition") during this tax year? Yes No
- 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
 - a The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ▶ / /
 - b The first disposition was a sale or exchange of stock to the issuing corporation.
 - c The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
 - d The second disposition occurred after the death of the original seller or buyer.
 - e It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
- 30 Selling price of property sold by related party (see instructions)
 30 | | |
- 31 Enter contract price from line 18 for year of first sale
 31 | | |
- 32 Enter the **smaller** of line 30 or line 31
 32 | | |
- 33 Total payments received by the end of your 2008 tax year (see instructions)
 33 | | |
- 34 Subtract line 33 from line 32. If zero or less, enter -0-
 34 | | |
- 35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale
 35 | 3,868 | |
- 36 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)
 36 | 0 | |
- 37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)
 37 | 3,868 | |

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

2008
Attachment
Sequence No. **82**

Name(s) shown on tax return	Total Forms Filed = 483,821	Identifying number
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Check all applicable boxes (see instructions). **A** Mixed straddle election **C** Mixed straddle account election
B Straddle-by-straddle identification election **D** Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

(a) Identification of account	(b) (Loss)	(c) Gain
1		
2 Add the amounts on line 1 in columns (b) and (c)	2 ()	
3 Net gain or (loss). Combine line 2, columns (b) and (c)	3	16,177,830
4 Form 1099-B adjustments. See instructions and attach schedule	4	-59,889
5 Combine lines 3 and 4	5	16,117,941
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 checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number	6	637,939
7 Combine lines 5 and 6	7	16,755,880
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	6,702,352
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	10,053,529

Part II Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components.

Section A—Losses From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10							
11a Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11a	(65,914)
b Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11b	(28,186)

Section B—Gains From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	
12						
13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13a	686,289
b Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13b	437,937

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				

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 8283

Noncash Charitable Contributions

OMB No. 1545-0908

(Rev. December 2006)

Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.

Attachment Sequence No. 155

Department of the Treasury Internal Revenue Service

See separate instructions.

Name(s) shown on your income tax return

Total Forms Filed = 6,997,323

Identifying number

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities—List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

Table with 2 columns: (a) Name and address of the donee organization, (b) Description of donated property. Rows A through E.

Note. If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

Table with 6 columns: (c) Date of the contribution, (d) Date acquired by donor, (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. Rows A through E.

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest. If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year, (2) For any prior tax years.

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept

e Name of any person, other than the donee organization, having actual possession of the property

3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?

Yes/No table for questions 3a, 3b, and 3c.

b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?

c Is there a restriction limiting the donated property for a particular use?

Name(s) shown on your income tax return

Identifying number

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser.

4 Check the box that describes the type of property donated:

- Art* (contribution of \$20,000 or more)
Art* (contribution of less than \$20,000)
Collectibles**
Qualified Conservation Contribution
Other Real Estate
Intellectual Property
Equipment
Securities
Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

Table with 3 columns: (a) Description of donated property, (b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift, (c) Appraised fair market value. Rows A, B, C, D.

Table with 6 columns: (d) Date acquired by donor, (e) How acquired by donor, (f) Donor's cost or adjusted basis, (g) For bargain sales, enter amount received, (h) Amount claimed as a deduction, (i) Average trading price of securities. Rows A, B, C, D.

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions.

Signature of taxpayer (donor)

Date

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued.

Sign Here

Signature

Title

Date

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form.

Does the organization intend to use the property for an unrelated use? Yes No

Name of charitable organization (donee)

Employer identification number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

Authorized signature

Title

Date

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8396**
 Department of the Treasury
 Internal Revenue Service (99)

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)

OMB No. 1545-0074

2008

Attachment Sequence No. **138**

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

Name(s) shown on your tax return	Your social security number
Total Forms Filed = 47,229	

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

Name of Issuer of Mortgage Credit Certificate	Mortgage Credit Certificate Number	Issue Date
---	------------------------------------	------------

Part I Current Year Mortgage Interest Credit

1 Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid . . .	1		
2 Enter the certificate credit rate shown on your mortgage credit certificate . Do not enter the interest rate on your home mortgage	2		%
3 If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.	3	51,257	
4 Enter any 2005 credit carryforward from line 18 of your 2007 Form 8396	4	3,455	
5 Enter any 2006 credit carryforward from line 16 of your 2007 Form 8396	5	6,042	
6 Enter any 2007 credit carryforward from line 19 of your 2007 Form 8396	6	20,080	
7 Add lines 3 through 6	7	80,834	
8 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	8	213,145	
9 1040 filers: Enter the total of the amounts from Form 1040, lines 47 through 51; and line 12 of the line 11 Worksheet in Pub. 972 (see instructions). 1040NR filers: Enter the amount from Form 1040NR, lines 44 through 46; and line 12 of the line 11 Worksheet in Pub. 972 (see instructions).	9	6,527	
10 Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II . . .	10	206,620	
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 53, or Form 1040NR, line 48, and check box a on that line	11	43,319	

Part II Mortgage Interest Credit Carryforward to 2009. (Complete **only** if line 11 is less than line 7.)

12 Add lines 3 and 4	12		
13 Enter the amount from line 7	13		
14 Enter the larger of line 11 or line 12	14		
15 Subtract line 14 from line 13	15		
16 2007 credit carryforward to 2009. Enter the smaller of line 6 or line 15	16		
17 Subtract line 16 from line 15	17		
18 2006 credit carryforward to 2009. Enter the smaller of line 5 or line 17	18		
19 2008 credit carryforward to 2009. Subtract line 11 from line 3. If zero or less, enter -0- . . .	19		

Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return

Total Forms Filed = 4,211,406

Identifying number

Part I 2008 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** on page 3 of the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	13,840,631		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(49,532,849)	
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(47,687,209)	
d Combine lines 1a, 1b, and 1c.	1d			-83,379,427

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	(9,702)	
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(331,710)	
c Add lines 2a and 2b.	2c			(341,412

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	38,081,736		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(43,239,252)	
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(49,014,820)	
d Combine lines 3a, 3b, and 3c.	3d			-54,172,335

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			-137,893,174
---	----------	--	--	--------------

If line 4 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

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

Note: Enter all numbers in Part II as positive amounts. See page 8 of the instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5			89,212,474
6 Enter \$150,000. If married filing separately, see page 8	6	388,772,625		
7 Enter modified adjusted gross income, but not less than zero (see page 8)	7	472,000,980		
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	119,673,099		
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see page 8	9			35,444,751
10 Enter the smaller of line 5 or line 9.	10			19,794,972

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II on page 8 of the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11			52,033
12 Enter the loss from line 4	12			
13 Reduce line 12 by the amount on line 10	13			1,093,074
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14			14,553

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total.	15			19,773,584
16 Total losses allowed from all passive activities for 2008. Add lines 10, 14, and 15. See page 10 of the instructions to find out how to report the losses on your tax return.	16			45,026,399

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8586**

Low-Income Housing Credit

OMB No. 1545-0984

2008

Attachment Sequence No. **36a**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your tax return.**

Name(s) shown on return

Total Forms Filed = 52,988

Identifying number

Part I Buildings Placed in Service Before January 1, 2008

1	Number of Forms 8609-A attached for buildings placed in service before January 1, 2008 ▶		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) _____ (ii) _____ (iii) _____ (iv) _____		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before January 1, 2008 (see instructions)	3	4,960
4	Part I low-income housing credit for buildings placed in service before January 1, 2008, from partnerships, S corporations, estates, and trusts	4	142,601
5	Add lines 3 and 4. Estates and trusts, go to line 6; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1d	5	147,555
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts. Subtract line 6 from line 5. Report this amount on Form 3800, line 1d	7	

Part II Buildings Placed in Service After December 31, 2007

8	Number of Forms 8609-A attached for buildings placed in service after December 31, 2007 ▶		
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) _____ (ii) _____ (iii) _____ (iv) _____		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after December 31, 2007 (see instructions)	10	233
11	Part II low-income housing credit for buildings placed in service after December 31, 2007, from partnerships, S corporations, estates, and trusts	11	1,766
12	Add lines 10 and 11. Partnerships and S corporations, report this amount on Schedule K; all others, continue to line 13	12	1,998
13	Low-income housing credit included on line 12 from passive activities (see instructions)	13	579
14	Subtract line 13 from line 12	14	1,419
15	Low-income housing credit allowed for 2008 from a passive activity (see instructions)	15	1,068
16	Carryforward of low-income housing credit for 2007 fiscal-year filers (see instructions)	16	0
17	Carryback of low-income housing credit from 2009 (see instructions)	17	
18	Add lines 14 through 17. Estates and trusts, go to line 19; all others, report this amount on Form 3800, line 29d	18	2,487
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19	
20	Estates and trusts. Subtract line 19 from line 18. Report this amount on Form 3800, line 29d	20	

Nondeductible IRAs

▶ See separate instructions.

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

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

Your social security number

Total Forms Filed = 2,117,641

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

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

Apt. no.

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

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2008.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2008 **and** you made nondeductible contributions to a traditional IRA in 2008 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster recovery assistance distribution), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2008 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2008 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2008, including those made for 2008 from January 1, 2009, through April 15, 2009 (see page 5 of the instructions)	1	3,214,148
2	Enter your total basis in traditional IRAs (see page 6 of the instructions)	2	19,471,170
3	Add lines 1 and 2	3	22,685,318
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> In 2008, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? </div> <input type="checkbox"/> No → Enter the amount from line 3 on line 14. Do not complete the rest of Part I. <input type="checkbox"/> Yes → Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2009, through April 15, 2009	4	13,289
5	Subtract line 4 from line 3	5	22,672,030
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2008, plus any outstanding rollovers. Subtract any repayments of qualified disaster recovery assistance distributions. If the result is zero or less, enter -0- (see page 6 of the instructions)	6	63,162,236
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2008. Do not include rollovers (other than repayments of qualified disaster recovery assistance distributions), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7	6,183,012
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2008. Do not include amounts converted that you later recharacterized (see page 7 of the instructions). Also enter this amount on line 16	8	451,681
9	Add lines 6, 7, and 8	9	69,796,929
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	×
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	23,883
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	718,139
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	743,243
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2008 and earlier years	14	21,942,075
15a	Subtract line 12 from line 7.	15a	5,472,589
b	Amount on line 15a attributable to qualified disaster recovery assistance distributions (see page 7 of the instructions). Also enter this amount on Form 8930, line 13.	15b	18,580
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution (see page 7 of the instructions).	15c	5,454,020

Part II 2008 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 2008 (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 2008, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2008. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2008. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2008 or 2009 (see page 7 of the instructions)	16	1,687,214
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17	53,144
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	1,634,070

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2008. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster recovery assistance distribution), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see page 7 of the instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2008 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	19	2,730,505
20	Qualified first-time homebuyer expenses (see page 7 of the instructions). Do not enter more than \$10,000	20	57,891
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21	2,682,520
22	Enter your basis in Roth IRA contributions (see page 8 of the instructions)	22	2,018,520
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	23	1,284,669
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see page 8 of the instructions)	24	505,246
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	1,074,913
b	Amount on line 25a attributable to qualified disaster recovery assistance distributions (see page 8 of the instructions). Also enter this amount on Form 8930, line 14	25b	12,624
c	Taxable amount. Subtract line 25b from line 25a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25c	1,062,288

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

Form **8615**

Tax for Certain Children Who Have Investment Income of More Than \$1,800

OMB No. 1545-0074

2008

Department of the Treasury Internal Revenue Service (99)

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

Attachment Sequence No. **33**

Child's name shown on return

Total Forms Filed = 451,188

Child's social security number

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

- A** Parent's name (first, initial, and last). **Caution:** See instructions before completing.
- B** Parent's social security number
- C** Parent's filing status (check one):
 - Single
 - Married filing jointly
 - Married filing separately
 - Head of household
 - Qualifying widow(er)

Part I Child's Net Investment Income

1	Enter the child's investment income (see instructions)	1	5,091,160
2	If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,800. Otherwise, see instructions	2	845,260
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	4,268,079
4	Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 40. If the child files Form 2555 or 2555-EZ, see the instructions	4	4,685,110
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	3,945,173

Part II Tentative Tax Based on the Tax Rate of the Parent

6	Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6	165,454,981
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	3,957,218
8	Add lines 5, 6, and 7 (see instructions)	8	173,357,373
9	Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>	9	44,063,009
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 11; Form 1040NR, line 41; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8814 or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here <input type="checkbox"/>	10	42,439,281
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	1,623,728
12a	Add lines 5 and 7	12a	7,902,391
12b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	355,171
13	Multiply line 11 by line 12b	13	803,578

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	739,937
15	Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>	15	68,500
16	Add lines 13 and 15	16	872,077
17	Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>	17	592,878
18	Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	18	879,301

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8801**
 (Rev. February 2009)
 Department of the Treasury
 Internal Revenue Service (99)

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

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

OMB No. 1545-1073

2008

Attachment
 Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,347,917

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2007 Form 6251. Estates and trusts, see instructions	1	461,620,895	
2	Enter adjustments and preferences treated as exclusion items (see instructions).	2	54,391,490	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(2,392,757)	
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 \$207,500 and you were married filing separately for 2007, see instructions.	4	524,827,625	
5	Enter: \$66,250 if married filing jointly or qualifying widow(er) for 2007; \$44,350 if single or head of household for 2007; or \$33,125 if married filing separately for 2007. Estates and trusts, enter \$22,500	5	82,546,013	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2007; \$112,500 if single or head of household for 2007; or \$75,000 if married filing separately for 2007. Estates and trusts, enter \$75,000	6	190,396,402	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	356,977,961	
8	Multiply line 7 by 25% (.25)	8	89,244,620	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 18, see instructions	9	46,799,166	
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	483,283,988	
11	<ul style="list-style-type: none"> • If for 2007 you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter. • If for 2007 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 51 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2007), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2007) from the result. Form 1040NR filers, see instructions. 	11	104,568,838	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	2,457,576	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	102,122,923	
14	Enter the amount from your 2007 Form 6251, line 34, or 2007 Form 1041, Schedule I, line 55	14	95,357,626	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	8,720,979	

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

Cat. No. 10002S

Form **8801** (2008) (Rev. 2-2009)

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2009

16	Enter the amount from your 2007 Form 6251, line 35, or 2007 Form 1041, Schedule I, line 56	16	9,537,815	
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	816,836	
19	2007 credit carryforward. Enter the amount from your 2007 Form 8801, line 28	19	9,739,352	
20	Enter your 2007 unallowed qualified electric vehicle credit (see instructions)	20	12,633	
21	Enter as a negative amount any alternative minimum tax for 2007 or any prior year that is attributable to the exercise of incentive stock options and was unpaid as of October 3, 2008 (see instructions)	21	(4,669)	
22	Combine lines 18 through 21. If zero or less, enter -0-	22	11,242,667	
23	Enter 50% (.50) of the total interest and penalties you paid before October 3, 2008, on alternative minimum tax attributable to the exercise of incentive stock options for 2007 or any prior year	23	3,355	
24	Add lines 22 and 23. If zero, stop here and see instructions	24	10,742,963	
25	Enter your 2008 regular income tax liability minus allowable credits (see instructions)	25	77,231,585	
26	Enter the amount from your 2008 Form 6251, line 34, or 2008 Form 1041, Schedule I, line 54	26	81,605,716	
27	Subtract line 26 from line 25. If zero or less, enter -0-	27	2,668,299	
28	Current year nonrefundable credit. Enter the smaller of line 24 or line 27. Also enter this amount on your 2008 Form 1040, line 54 (check box b); Form 1040NR, line 49 (check box b); or Form 1041, Schedule G, line 2d	28	944,771	
29	<ul style="list-style-type: none"> • Estates and trusts: Leave lines 29 and 30 blank and go to line 31. • Individuals: Did you have a minimum tax credit carryforward to 2006 (on your 2005 Form 8801, line 26) or pay any interest or penalties before October 3, 2008, on alternative minimum tax attributable to the exercise of incentive stock options for 2007 or any prior year? <input type="checkbox"/> No. Leave lines 29 and 30 blank and go to line 31. <input type="checkbox"/> Yes. Complete Part IV of Form 8801 to figure the amount to enter	29	2,675,958	
30	Is line 29 more than line 28? <input type="checkbox"/> No. Leave line 30 blank and go to line 31. <input type="checkbox"/> Yes. Subtract line 28 from line 29. This is your current year refundable credit . Enter the result here and on your 2008 Form 1040, line 68 (check box c), or Form 1040NR, line 68	30	2,505,260	
31	Credit carryforward to 2009. Subtract the larger of line 28 or line 29 from line 24. Keep a record of this amount because you may use it in future years	31	7,795,990	

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2007 Qualified Dividends and Capital Gain Tax Worksheet, the 2007 Schedule D Tax Worksheet, or Part V of the 2007 Schedule D (Form 1041), see the instructions before completing this part.

32 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2007, enter the amount from line 3 of the worksheet on page 2 of the instructions

32

Caution. If for 2007 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see page 4 of the instructions before completing lines 33, 34, and 35.

33 Enter the amount from line 6 of your 2007 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2007 Schedule D Tax Worksheet, or the amount from line 22 of the 2007 Schedule D (Form 1041), whichever applies*

33

If you figured your 2007 tax using the 2007 Qualified Dividends and Capital Gain Tax Worksheet, skip line 34 and enter the amount from line 33 on line 35. Otherwise, go to line 34.

34 Enter the amount from line 19 of your 2007 Schedule D (Form 1040), or line 14b, column (2), of the 2007 Schedule D (Form 1041)

34

35 Add lines 33 and 34, and enter the smaller of that result or the amount from line 10 of your 2007 Schedule D Tax Worksheet

35

36 Enter the smaller of line 32 or line 35

36

37 Subtract line 36 from line 32

37

38 If line 37 is \$175,000 or less (\$87,500 or less if married filing separately for 2007), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2007) from the result. Form 1040NR filers, see instructions

38

39 Enter:

- \$63,700 if married filing jointly or qualifying widow(er) for 2007,
• \$31,850 if single or married filing separately for 2007,
• \$42,650 if head of household for 2007, or
• \$2,150 for an estate or trust.

Form 1040NR filers, see instructions

39

40 Enter the amount from line 7 of your 2007 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2007 Schedule D Tax Worksheet, or the amount from line 23 of the 2007 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2007 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions

40

41 Subtract line 40 from line 39. If zero or less, enter -0-

41

42 Enter the smaller of line 32 or line 33

42

43 Enter the smaller of line 41 or line 42

43

44 Multiply line 43 by 5% (.05)

44

45 Subtract line 43 from line 42

45

46 Multiply line 45 by 15% (.15)

46

If line 34 is zero or blank, skip lines 47 and 48 and go to line 49. Otherwise, go to line 47.

47 Subtract line 42 from line 36

47

48 Multiply line 47 by 25% (.25)

48

49 Add lines 38, 44, 46, and 48

49

50 If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2007), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2007) from the result. Form 1040NR filers, see instructions

50

51 Enter the smaller of line 49 or line 50 here and on line 11. If you filed Form 2555 or 2555-EZ for 2007, do not enter this amount on line 11. Instead, enter it on line 4 of the worksheet on page 2 of the instructions

51

* The 2007 Qualified Dividends and Capital Gain Tax Worksheet is on page 35 of the 2007 Instructions for Form 1040. The 2007 Schedule D Tax Worksheet is on page D-10 of the 2007 Instructions for Schedule D (Form 1040) (page 43 of the 2007 Instructions for Form 1041).

Part IV Tentative Refundable Credit

52	Enter the amount from line 22			52		
53	Enter the total of lines 18 and 20 from your 2006 Form 8801. If zero or less, enter -0-	53	497,478			
54	Enter the total of lines 18 and 20 from your 2007 Form 8801. If zero or less, enter -0-	54	480,899			
55	Enter the total of lines 18 and 20 from your 2008 Form 8801. If zero or less, enter -0-	55	477,340			
56	Add lines 53 through 55			56	1,455,717	
57	Long-term unused minimum tax credit. Subtract line 56 from line 52 (If zero or less, enter -0- here and on line 61 and go to line 62)			57	5,346,402	
58	Multiply line 57 by 50% (.50)			58		
59	Enter the amount from your 2007 Form 8801, line 55			59	1,022,855	
60	Enter the larger of line 58 or line 59			60		
61	Enter the smaller of line 57 or line 60			61		
62	Enter the amount from line 23			62		
63	Add lines 61 and 62. Enter the result here and on line 29			63		

Form **8812**
Department of the Treasury
Internal Revenue Service (99)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Additional Child Tax Credit

OMB No. 1545-0074

2008

Attachment
Sequence No. **47**

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.



Name(s) shown on return

Total Forms Filed = 18,269,024

Your social security number

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 43 of the Form 1040 instructions, page 38 of the Form 1040A instructions, or page 19 of the Form 1040NR instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1	34,822,083
2	Enter the amount from Form 1040, line 52, Form 1040A, line 33, or Form 1040NR, line 47	2	6,609,208
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3	28,212,874
4a	Earned income (see instructions on back). If your main home was in a Midwestern disaster area when the disaster occurred, and you are electing to use your 2007 earned income, check here <input type="checkbox"/>	4a	465,726,928
b	Nontaxable combat pay (see instructions on back) <input type="checkbox"/>	4b	3,997,195
5	Is the amount on line 4a more than \$8,500? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$8,500 from the amount on line 4a. Enter the result	5	309,530,632
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	46,430,077

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back	7	2,601,138
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 61. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, line 53, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 57.	8	386,425
9	Add lines 7 and 8	9	2,987,563
10	1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 65. 1040A filers: Enter the total of the amount from Form 1040A, line 40a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back). 1040NR filers: Enter the amount from Form 1040NR, line 60.	10	4,069,144
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	1,508,476
12	Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.	12	3,460,367

Part III Additional Child Tax Credit

13	This is your additional child tax credit	13	20,426,787
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Enter this amount on
Form 1040, line 66,
Form 1040A, line 41, or
Form 1040NR, line 61.



Form **8814**
Department of the Treasury
Internal Revenue Service (99)

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

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

OMB No. 1545-0074

2008

Attachment
Sequence No. **40**

Name(s) shown on your return	Total Forms Filed = 230,111	Your social security number
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Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you cannot take** on page 2.

A Child's name (first, initial, and last)	B Child's social security number
---	----------------------------------

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

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

1a Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a	124,504	
b Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b	5,136	
2a 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	2a	359,080	
b Enter your child's qualified dividends included on line 2a. See the instructions	2b	69,407	
3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	42,261	
4 Add lines 1a, 2a, and 3. If the total is \$1,800 or less, skip lines 5 through 12 and go to line 13. If the total is \$9,000 or more, do not file this form. Your child must file his or her own return to report the income	4	525,845	
5 Base amount	5	1,800	00
6 Subtract line 5 from line 4	6	191,324	
If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.			
7 Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7	.	
8 Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8	.	
9 Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	16,157	
10 Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	10,717	
11 Add lines 9 and 10	11	26,874	
12 Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below	12	171,785	

Part II Tax on the First \$1,800 of Child's Interest and Dividends

13 Amount not taxed	13	900	00
14 Subtract line 13 from line 4. If the result is zero or less, enter -0-	14	152,696	
15 Tax. Is the amount on line 14 less than \$900? <input type="checkbox"/> No. Enter \$90 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 14 by 10% (.10). Enter the result here and see the Note below.	15	15,271	

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 41. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 41.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8824**
Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

OMB No. 1545-1190

2008

Attachment
Sequence No. **109**

▶ Attach to your tax return.

Name(s) shown on tax return

Total Forms Filed = 128,114

Identifying number

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up:

2 Description of like-kind property received:

3 Date like-kind property given up was originally acquired (month, day, year) **3** MM/DD/YYYY

4 Date you actually transferred your property to other party (month, day, year) **4** MM/DD/YYYY

5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written notice requirement **5** MM/DD/YYYY

6 Date you actually received the like-kind property from other party (month, day, year). See instructions **6** MM/DD/YYYY

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

Part II Related Party Exchange Information

8 Name of related party	Relationship to you	Related party's identifying number
Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)		

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property? Yes No

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? Yes No

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.

11 If one of the exceptions below applies to the disposition, check the applicable box:

- a The disposition was after the death of either of the related parties.
- b The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
- c You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

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

Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see Reporting of multi-asset exchanges in the instructions.

Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise, go to line 15.

Table with 3 columns: Line number, Description, and Amount. Rows 12-25 include FMV of other property, adjusted basis, gain/loss recognized, cash received, FMV of like-kind property, and basis of like-kind property received.

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used only by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used only if the cost of the replacement property is more than the basis of the divested property.

Table with 3 columns: Line number, Description, and Amount. Rows 26-38 include certificate number, descriptions of divested and replacement property, date of sale, sales price, basis of divested property, cost of replacement property, and deferred gain/basis of replacement property.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Expenses for Business Use of Your Home

OMB No. 1545-0074

Form 8829

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

2008

Attachment Sequence No. 66

Department of the Treasury Internal Revenue Service (99)

See separate instructions.

Name(s) of proprietor(s)

Your social security number

Total Forms Filed = Not Available

Part I Part of Your Home Used for Business

Table with 7 rows for Part I. Line 1: Area used regularly... Line 2: Total area of home. Line 3: Divide line 1 by line 2... Line 4: Multiply days used... Line 5: Total hours available... Line 6: Divide line 4 by line 5... Line 7: Business percentage.

Part II Figure Your Allowable Deduction

Table with 35 rows for Part II. Line 8: Enter the amount from Schedule C... Line 9: Casualty losses... Line 10: Deductible mortgage interest... Line 11: Real estate taxes... Line 12: Add lines 9, 10, and 11... Line 13: Multiply line 12, column (b) by line 7... Line 14: Add line 12, column (a) and line 13... Line 15: Subtract line 14 from line 8... Line 16: Excess mortgage interest... Line 17: Insurance... Line 18: Rent... Line 19: Repairs and maintenance... Line 20: Utilities... Line 21: Other expenses... Line 22: Add lines 16 through 21... Line 23: Multiply line 22, column (b) by line 7... Line 24: Carryover of operating expenses... Line 25: Add line 22 column (a), line 23, and line 24... Line 26: Allowable operating expenses... Line 27: Limit on excess casualty losses... Line 28: Excess casualty losses... Line 29: Depreciation of your home... Line 30: Carryover of excess casualty losses... Line 31: Add lines 28 through 30... Line 32: Allowable excess casualty losses... Line 33: Add lines 14, 26, and 32... Line 34: Casualty loss portion... Line 35: Allowable expenses for business use of your home.

Part III Depreciation of Your Home

Table with 8 rows for Part III. Line 36: Enter the smaller of your home's adjusted basis... Line 37: Value of land included... Line 38: Basis of building... Line 39: Business basis of building... Line 40: Depreciation percentage... Line 41: Depreciation allowable.

Part IV Carryover of Unallowed Expenses to 2009

Table with 2 rows for Part IV. Line 42: Operating expenses... Line 43: Excess casualty losses and depreciation.

Qualified Adoption Expenses

Form 8839 Department of the Treasury Internal Revenue Service (99)

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

2008 Attachment Sequence No. 38

Name(s) shown on return Total Forms Filed = 102,905 Your social security number

Before you begin: See Definitions on page 1 of the instructions.

Part I Information About Your Eligible Child or Children--You must complete this part. See page 2 of the instructions for details, including what to do if you need more space.

Table with 7 columns: (a) Child's name (First, Last), (b) Child's year of birth, (c) born before 1991 and disabled, (d) a child with special needs, (e) a foreign child, (f) Child's identifying number. Includes rows for Child 1 and Child 2.

Caution. If the child was a foreign child, see Special rules in the instructions for line 1, column (e), that begin on page 2, before you complete Part II or Part III. If you received employer-provided adoption benefits, complete Part III on the back next.

Part II Adoption Credit

Table for Adoption Credit with 18 rows. Columns include Child 1, Child 2, and a final column for the total credit. Rows include: 2. Maximum adoption credit per child; 3. Did you file Form 8839 for a prior year; 4. Subtract line 3 from line 2; 5. Qualified adoption expenses; 6. Enter the smaller of line 4 or line 5; 7. Add the amounts on line 6; 8. Modified adjusted gross income; 9. Is line 8 more than \$174,730; 10. Divide line 9 by \$40,000; 11. Multiply line 7 by line 10; 12. Subtract line 11 from line 7; 13. Credit carryforward from prior years; 14. Add lines 12 and 13; 15. Enter the amount from Form 1040; 16. 1040 filers and 1040NR filers; 17. Subtract line 16 from line 15; 18. Adoption credit.

Part III Employer-Provided Adoption Benefits

		Child 1		Child 2			
19	Maximum exclusion per child	19	\$11,650 00		\$11,650 00		
20	Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See page 6 of the instructions for the amount to enter. } 20	20					
21	Subtract line 20 from line 19	21					
22	Employer-provided adoption benefits you received in 2008. This amount should be shown in box 12 of your 2008 Form(s) W-2 with code T	22					
23	Add the amounts on line 22	23					36,455
24	Enter the smaller of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2008, enter the amount from line 21	24					
25	Add the amounts on line 24. If zero, skip lines 26 through 29, enter -0- on line 30, and go to line 31	25					
26	Modified adjusted gross income (from the worksheet on page 6 of the instructions)	26					
27	Is line 26 more than \$174,730? <input type="checkbox"/> No. Skip lines 27 and 28, and enter -0- on line 29. <input type="checkbox"/> Yes. Subtract \$174,730 from line 26	27					
28	Divide line 27 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	28			×		
29	Multiply line 25 by line 28	29					
30	Excluded benefits. Subtract line 29 from line 25	30					30,800
31	Taxable benefits. Is line 30 more than line 23? <input type="checkbox"/> No. Subtract line 30 from line 23. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." <input type="checkbox"/> Yes. Subtract line 23 from line 30. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 31. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line. } 31	31					5,655

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.



- You paid adoption expenses in 2007, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2007.
- The total adoption expenses you paid in 2008 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2008 or earlier.
- You adopted a child with special needs and the adoption became final in 2008.

Form **8844**

**Empowerment Zone and Renewal
Community Employment Credit**

OMB No. 1545-1444

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

2008
Attachment
Sequence No. **99**

Name(s) shown on return

Total Forms Filed = 39,325

Identifying number

1	Enter the total qualified wages paid or incurred during calendar year 2008 only (see instructions)		
a	Qualified empowerment zone wages \$ X 20% (.20)	1a	9,321
b	Qualified renewal community wages \$ X 15% (.15)	1b	5,474
2	Add lines 1a and 1b. See instructions for the adjustment you must make to salaries and wages	2	
3	Employment zone and renewable community employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	4	
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)	5	
6	Subtract line 5 from line 4	6	
7	Passive activity credit allowed for 2008 (see instructions)	7	8,190
8	Carryforward of empowerment zone and renewal community employment credit to 2008	8	114,095
9	Carryback of empowerment zone and renewal community employment credit from 2009 (see instructions)	9	
10	Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, report this amount on Form 3800, line 24	10	269,365
11	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 24	12	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2008)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8846**
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-1414

2008

Attachment
Sequence No. **98**

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Total Forms Filed = 83,829

Note. Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	352,231	
2	Tips not subject to the credit provisions (see instructions)	2	40,659	
3	Creditable tips. Subtract line 2 from line 1	3	311,573	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$102,000, see instructions and check here <input type="checkbox"/>	4	23,832	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	448,261	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7	6	472,093	
7	Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions)	7	62,990	
8	Subtract line 7 from line 6	8	409,103	
9	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2008 from passive activities (see instructions)	9	36,790	
10	Carryforward of the credit for employer social security and Medicare taxes paid on certain employee tips that originated in a tax year that began after 2006 (see instructions)	10	102,642	
11	Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2009 (see instructions)	11		
12	Add lines 8 through 11. Report this amount on Form 3800, line 29f	12	548,534	

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Certain food and beverage establishments (see *Who Should File* below) use Form 8846 to claim a credit for social security and Medicare taxes paid or incurred by the employer on certain employees' tips. The credit is part of the general business credit.

You can claim or elect not to claim the credit any time within 3 years from the due date of your return on either your original return or on an amended return.

Who Should File

File Form 8846 if you meet both of the following conditions.

1. You had employees who received tips from customers for providing, delivering, or serving food or beverages for consumption if tipping of employees for delivering or serving food or beverages is customary.

2. During the tax year, you paid or incurred employer social security and Medicare taxes on those tips.

How the Credit Is Figured

Generally, the credit equals the amount of employer social security and Medicare taxes paid or incurred by the employer on tips received by the employee. However, the amount of tips for any month that are used to figure the credit must be reduced by the amount by which the wages that would have been payable during that month at \$5.15 an hour exceed the wages (excluding tips) paid by the employer during that month.

For example, an employee worked 100 hours and received \$450 in tips for October 2008. The worker received \$375 in wages (excluding tips) at the rate of \$3.75 an hour. If the employee had been paid \$5.15 an hour, the employee would have received wages, excluding tips, of \$515. For credit purposes, the \$450 in tips is reduced by \$140 (the difference between \$515 and \$375), and only \$310 of the employee's tips for October 2008 is taken into account.

Specific Instructions

Figure the current year credit from your trade or business on lines 1 through 4.

Line 1

Enter the tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year.

Include tips received from customers for providing, delivering, or serving food or beverages for consumption if tipping of employees for delivering or serving food or beverages is customary.

Line 2

If you pay each tipped employee wages (excluding tips) equal to or more than \$5.15 an hour enter zero on line 2.

Figure the amount of tips included on line 1 that are not creditable for each employee on a monthly basis. This is the total amount that would be payable to the employee at \$5.15 an hour reduced by the wages (excluding tips) actually paid to the employee during the month. Enter on line 2 the total amounts figured for all employees.

Form **8853**

Archer MSAs and Long-Term Care Insurance Contracts

OMB No. 1545-0074

2008

Department of the Treasury Internal Revenue Service (99)

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

Attachment Sequence No. **39**

Name(s) shown on return

Total Forms Filed = 102,384

Social security number of MSA account holder. If both spouses have MSAs, see page 1 of the instructions ▶

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I General Information. See page 2 of the instructions.

	Yes	No
1a Did you or your employer make contributions to your Archer MSA for 2008?	1a	
b If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?	1b	
c If line 1a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family		
2a If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2008?	2a	
b If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)?	2b	
c If line 2a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family		

Part II Archer MSA Contributions and Deductions. See page 2 of the instructions before completing this part. If you are 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.

3 Total employer contributions to your Archer MSA(s) for 2008	3		
4 Archer MSA contributions you made for 2008, including direct deposits of economic stimulus payments and those made from January 1, 2009, through April 15, 2009, that were for 2008. Do not include rollovers (see page 3 of the instructions)	4	30,037	
5 Limitation from the worksheet on page 3 of the instructions	5	35,709	
6 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	916,274	
7 Archer MSA deduction. Enter the smallest of line 4, 5, or 6 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 34. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 34, enter "MSA" and the amount.	7	16,796	

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 Total distributions you and your spouse received in 2008 from all Archer MSAs (see page 4 of the instructions)	8a	91,877	
b Distributions included on line 8a that you rolled over to another Archer MSA or a health savings account. Also include any portion of a direct deposit of an economic stimulus payment and 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	661	
c Subtract line 8b from line 8a	8c	91,864	
9 Unreimbursed qualified medical expenses (see page 4 of the instructions).	9	84,476	
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, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount	10	12,035	
11a If any of the distributions included on line 10 meet any of the Exceptions to the Additional 15% Tax (see page 5 of the instructions), check here ▶ <input type="checkbox"/>			
b Additional 15% tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 61, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 61, or Form 1040NR, line 57, enter "MSA" and the amount	11b	1,268	

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2008 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 5 of the instructions).

12 Total distributions you received in 2008 from all Medicare Advantage MSAs (see page 5 of the instructions)	12	6,142	
13 Unreimbursed qualified medical expenses (see page 6 of the instructions)	13	6,432	
14 Taxable Medicare Advantage 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, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount	14	2,086	
15a If any of the distributions included on line 14 meet any of the Exceptions to the Additional 50% Tax (see page 6 of the instructions), check here ▶ <input type="checkbox"/>			
b Additional 50% tax (see page 6 of the instructions). Also include this amount in the total on Form 1040, line 61, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 61, or Form 1040NR, line 57, enter "Med MSA" and the amount	15b	1,044	

Name of policyholder (as shown on Form 1040)	Social security number of policyholder ▶
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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

16a Name of insured ▶ b Social security number of insured ▶

17 In 2008, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? Yes No

18 Was the insured a terminally ill individual? Yes No

Note: If "Yes" and the **only** payments you received in 2008 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 1,271,629

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 20 989,687

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 4,295

22 Add lines 20 and 21 22 993,982

Note: If you checked "Yes" on line 17 above, see **Multiple Payees** on page 7 of the instructions before completing lines 23 through 27.

23 Multiply \$270 by the number of days in the LTC period 23 3,223,438

24 Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions) 24 1,633,719

25 Enter the **larger** of line 23 or line 24 25 3,598,964

26 Reimbursements for qualified LTC services provided for the insured during the LTC period 26 624,216

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 3,082,101

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 27,984

Form **8863**

Education Credits

(Hope and Lifetime Learning Credits)

▶ See instructions to find out if you are eligible to take the credits.
▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2008

Attachment Sequence No. **50**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Total Forms Filed = 7,811,855

Your social security number

Caution: ● You **cannot** take the Hope credit and the lifetime learning credit for the **same student** in the same year.
● You **cannot** take both an education credit and the tuition and fees deduction (see Form 8917) for the **same student** for the same year.

Part I Hope Credit. Caution: You cannot take the Hope credit for 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 (see instructions). Do not enter more than \$2,400* for each student.	(d) Enter the smaller of the amount in column (c) or \$1,200**	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)	
	Student # 1		5,628,523			4,500,977	
	Student # 2		232,153			185,717	
	Student # 3		13,882			11,412	
	Student # 4		2,433			1,825	
*For each student who attended an eligible educational institution in a Midwestern disaster area, do not enter more than \$4,800. **For each student who attended an eligible educational institution in a Midwestern disaster area, enter the smaller of the amount in column (c) or \$2,400.							
2	Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ▶					2	4,703,526

Part II Lifetime Learning Credit

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	Student # 1		27,413,097
	Student # 2		721,930
	Student # 3		11,625
	Student # 4		0
4	Add the amounts on line 3, column (c), and enter the total		4 28,146,652
5a	Enter the smaller of line 4 or \$10,000		5a 21,748,671
b	For students who attended an eligible educational institution in a Midwestern disaster area, enter the smaller of \$10,000 or their qualified expenses included on line 4 (see special rules on page 3)		5b 851,818
c	Subtract line 5b from line 5a		5c 20,800,157
6a	Multiply line 5b by 40% (.40)		6a 340,727
b	Multiply line 5c by 20% (.20)		6b 4,160,052
c	Tentative lifetime learning credit. Add lines 6a and 6b and go to Part III		6c 4,520,117

Part III Allowable Education Credits

7	Tentative education credits. Add lines 2 and 6c		7	9,223,643
8	Enter: \$116,000 if married filing jointly; \$58,000 if single, head of household, or qualifying widow(er)		8	679,438,294
9	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22		9	391,316,107
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credits		10	302,136,880
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)		11	116,467,164
12	If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)		12	75,430,900
13	Multiply line 7 by line 12 ▶		13	8,824,020
14	Enter the amount from Form 1040, line 46, or Form 1040A, line 28		14	27,697,138
15	Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30		15	327,117
16	Subtract line 15 from line 14. If zero or less, stop ; you cannot take any education credits ▶		16	27,370,022
17	Education credits. Enter the smaller of line 13 or line 16 here and on Form 1040, line 50, or Form 1040A, line 31 ▶		17	7,632,594

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

Form **8864**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

2008

Attachment
Sequence No. **141**

Name(s) shown on return	Total Forms Filed = 8,721	Identifying number
-------------------------	---------------------------	--------------------

Caution. You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 8 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1 Biodiesel (other than agri-biodiesel) produced, or sold or used, before 2009	1	\$.50	1,264
2 Biodiesel (other than agri-biodiesel) produced, and sold or used, after 2008	2	\$1.00	0
3 Agri-biodiesel	3	\$1.00	525
4 Renewable diesel	4	\$1.00	*
5 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture produced, or sold or used, before 2009	5	\$.50	125
6 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture produced, and sold or used, after 2008	6	\$1.00	0
7 Agri-biodiesel included in a biodiesel mixture	7	\$1.00	0
8 Renewable diesel included in a renewable diesel mixture	8	\$1.00	0
9 Qualified agri-biodiesel production	9	\$.10	290
10 Add lines 1 through 9. Include this amount in your income for 2008 (see instructions)	10		2,237
11 Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	11		17,480
12 Add lines 10 and 11. Cooperatives, estates, and trusts, go to line 13; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1l	12		19,716
13 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	13		
14 Cooperatives, estates, and trusts. Subtract line 13 from line 12. Report this amount on Form 3800, line 1l	14		

General Instructions

Section references are to the Internal Revenue Code.

What's New

- For credits claimed on returns filed after May 14, 2008, biodiesel and renewable diesel do not include fuel produced outside the United States or a U.S. possession for use as a fuel outside the United States or a U.S. possession.
- For fuel produced, and sold or used, after October 3, 2008, renewable diesel does not include any fuel derived from co-processing biomass with feedstock that is not biomass.
- For fuel produced after 2008, biodiesel and renewable diesel do not include any liquid eligible for the alcohol and cellulosic biofuel fuels credit (Form 6478).
- For fuel produced, and sold or used, after 2008:
 - The credit rate for the biodiesel and biodiesel mixture credits increases to \$1.00 per gallon.
 - Camelina is added to the list of virgin oils from which agri-biodiesel is derived.

c. The definition of renewable diesel changed (see *Renewable Diesel*).

5. Biodiesel produced, sold, or used after April 1, 2009, must meet the new ASTM D6751 cold soak filtration test (see *Biodiesel*).

Purpose of Form

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Biodiesel credit,
- Renewable diesel credit,
- Biodiesel mixture credit,
- Renewable diesel mixture credit, and
- Small agri-biodiesel producer credit.

Definitions and Special Rules

Certification

To claim a credit on lines 1 through 8, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)
Credit for Qualified Retirement Savings Contributions

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
▶ See instructions on back.

Name(s) shown on return

Total Forms Filed = 6,392,910

Your social security number



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36 is more than \$26,500 (\$39,750 if head of household; \$53,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1991, **(b)** is claimed as a dependent on someone else's 2008 tax return, or **(c)** was a **student** (see instructions).

	(a) You		(b) Your spouse																																																																		
1 Traditional and Roth IRA contributions for 2008. Do not include rollover contributions	1	1,646,462		658,376																																																																	
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2008 (see instructions)	2	7,033,291		1,657,234																																																																	
3 Add lines 1 and 2	3	8,679,753		2,315,610																																																																	
4 Certain distributions received after 2005 and before the due date (including extensions) of your 2008 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception	4	241,925		155,382																																																																	
5 Subtract line 4 from line 3. If zero or less, enter -0-	5	8,483,274		2,226,138																																																																	
6 In each column, enter the smaller of line 5 or \$2,000	6	5,731,232		1,359,390																																																																	
7 Add the amounts on line 6. If zero, stop ; you cannot take this credit			7	7,090,622																																																																	
8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 36	8	187,532,639																																																																			
9 Enter the applicable decimal amount shown below:																																																																					
<table border="1"> <thead> <tr> <th colspan="2">If line 8 is—</th> <th colspan="3">And your filing status is—</th> </tr> <tr> <th>Over—</th> <th>But not over—</th> <th>Married filing jointly</th> <th>Head of household</th> <th>Single, Married filing separately, or Qualifying widow(er)</th> </tr> <tr> <th colspan="5">Enter on line 9—</th> </tr> </thead> <tbody> <tr> <td>---</td> <td>\$16,000</td> <td>.5</td> <td>.5</td> <td>.5</td> </tr> <tr> <td>\$16,000</td> <td>\$17,250</td> <td>.5</td> <td>.5</td> <td>.2</td> </tr> <tr> <td>\$17,250</td> <td>\$24,000</td> <td>.5</td> <td>.5</td> <td>.1</td> </tr> <tr> <td>\$24,000</td> <td>\$25,875</td> <td>.5</td> <td>.2</td> <td>.1</td> </tr> <tr> <td>\$25,875</td> <td>\$26,500</td> <td>.5</td> <td>.1</td> <td>.1</td> </tr> <tr> <td>\$26,500</td> <td>\$32,000</td> <td>.5</td> <td>.1</td> <td>.0</td> </tr> <tr> <td>\$32,000</td> <td>\$34,500</td> <td>.2</td> <td>.1</td> <td>.0</td> </tr> <tr> <td>\$34,500</td> <td>\$39,750</td> <td>.1</td> <td>.1</td> <td>.0</td> </tr> <tr> <td>\$39,750</td> <td>\$53,000</td> <td>.1</td> <td>.0</td> <td>.0</td> </tr> <tr> <td>\$53,000</td> <td>---</td> <td>.0</td> <td>.0</td> <td>.0</td> </tr> </tbody> </table>					If line 8 is—		And your filing status is—			Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)	Enter on line 9—					---	\$16,000	.5	.5	.5	\$16,000	\$17,250	.5	.5	.2	\$17,250	\$24,000	.5	.5	.1	\$24,000	\$25,875	.5	.2	.1	\$25,875	\$26,500	.5	.1	.1	\$26,500	\$32,000	.5	.1	.0	\$32,000	\$34,500	.2	.1	.0	\$34,500	\$39,750	.1	.1	.0	\$39,750	\$53,000	.1	.0	.0	\$53,000	---	.0	.0	.0
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)																																																																	
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\$34,500	\$39,750	.1	.1	.0																																																																	
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\$53,000	---	.0	.0	.0																																																																	
10 Multiply line 7 by line 9	10			1,209,976																																																																	
11 Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43	11	9,188,475																																																																			
12 1040 filers: Enter the total of your credits from lines 47 through 50. 1040A filers: Enter the total of your credits from lines 29 through 31. 1040NR filers: Enter the total of your credits from lines 44 and 45. }	12	542,527																																																																			
13 Subtract line 12 from line 11. If zero, stop ; you cannot take this credit	13			8,645,947																																																																	
14 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 13 here and on Form 1040, line 51; Form 1040A, line 32; or Form 1040NR, line 46	14			977,564																																																																	

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

Form **8889**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)
Health Savings Accounts (HSAs)

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040 or Form 1040NR.**

▶ **See separate instructions.**

2008
Attachment
Sequence No. **53**

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

Total Forms Filed = 2,028,412

Social security number of HSA beneficiary. If both spouses have HSAs, see page 2 of the instructions ▶

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

Part I HSA Contributions and Deduction. See page 3 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

		<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2008 (see page 4 of the instructions) ▶		
2	HSA contributions you made for 2008 (or those made on your behalf), including direct deposits of economic stimulus payments and those made from January 1, 2009, through April 15, 2009, that were for 2008. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see page 4 of the instructions)	2	2,416,274
3	If you were under age 55 at the end of 2008, and on the first day of every month during 2008, you were, or were considered, an eligible individual with the same coverage, enter \$2,900 (\$5,800 for family coverage). All others, see page 4 of the instructions for the amount to enter	3	7,155,893
4	Enter the amount you and your employer contributed to your Archer MSAs for 2008 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2008, also include any amount contributed to your spouse's Archer MSAs	4	22,403
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	7,140,421
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2008, see the instructions on page 4 for the amount to enter	6	6,981,751
7	If you were age 55 or older at the end of 2008, married, and you or your spouse had family coverage under an HDHP at any time during 2008, enter your additional contribution amount (see page 5 of the instructions)	7	159,596
8	Add lines 6 and 7	8	7,141,347
9	Employer contributions made to your HSAs for 2008	9	2,198,608
10	Qualified HSA funding distributions	10	69,458
11	Add lines 9 and 10	11	2,268,057
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	5,270,535
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25	13	2,209,984
Caution: If line 2 is more than line 13, you may have to pay an additional tax (see page 5 of the instructions).			

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2008 from all HSAs (see page 6 of the instructions)	14a	2,976,730
b	Distributions included on line 14a that you rolled over to another HSA. Also include any portion of a direct deposit of an economic stimulus payment and excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see page 6 of the instructions)	14b	51,776
c	Subtract line 14b from line 14a	14c	2,924,954
15	Unreimbursed qualified medical expenses (see page 6 of the instructions)	15	2,792,921
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	159,787
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 10% Tax (see page 6 of the instructions), check here ▶ <input type="checkbox"/>		
b	Additional 10% tax (see page 6 of the instructions). Enter 10% (.10) of the distributions included on line 16 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 61, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 61, or Form 1040NR, line 57, enter "HSA" and the amount	17b	14,373

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See page 6 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Qualified HSA distribution	18	8,603	
19	Last-month rule	19	1,242	
20	Qualified HSA funding distribution	20	4,271	
21	Total income. Add lines 18, 19, and 20. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	21	14,116	
22	Additional tax. Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 61, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 61, or Form 1040NR, line 57, enter "HDHP" and the amount	22	1,413	

Domestic Production Activities Deduction

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

Name(s) as shown on return		Identifying number	
Total Forms Filed = 559,920			
1	Domestic production gross receipts (DPGR)		962,722,134
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	653,314,713
3	Enter deductions and losses allocable to DPGR (see instructions)	3	155,481,641
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4	59,824,623
5	Add lines 2 through 4	5	868,634,614
6	Subtract line 5 from line 1	6	94,087,520
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	57,817,161
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8	
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9	
10	Qualified production activities income. Estates and trusts, subtract line 9 from line 8, all others, enter amount from line 8. If zero or less, enter -0- here, skip lines 11 through 19, and enter -0- on line 20	10	156,830,505
11	Income limitation (see instructions):		
	• Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction	}	317,092,528
	• All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)		
12	Enter the smaller of line 10 or line 11. If zero or less, enter -0- here, skip lines 13 through 19, and enter -0- on line 20	12	114,583,259
13	Enter 6% of line 12	13	6,871,165
14	Form W-2 wages (see instructions)	14	145,092,100
15	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	15	95,404,389
16	Add lines 14 and 15. Estates and trusts, go to line 17, all others, skip line 17 and go to line 18	16	
17	Amount allocated to beneficiaries of the estate or trust (see instructions)	17	
18	Estates and trusts, subtract line 17 from line 16, all others, enter amount from line 16	18	240,496,489
19	Form W-2 wage limitation. Enter 50% of line 18	19	120,248,351
20	Enter the smaller of line 13 or line 19	20	6,589,116
21	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	21	407,504
22	Expanded affiliated group allocation (see instructions)	22	477
23	Domestic production activities deduction. Combine lines 20 through 22 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	23	6,997,098

Alternative Motor Vehicle Credit

Form 8910

Department of the Treasury Internal Revenue Service

Attach to your tax return. See separate instructions.

OMB No. 1545-1998

2008

Attachment Sequence No. 152

Name(s) shown on return

Total Forms Filed = 40,290

Identifying number

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 8 and 12.

Table with 4 columns: (a), (b), (c) and a description column. Rows 1-5: Year, make, and model of vehicle; Enter date vehicle was placed in service; Maximum credit allowable; Phaseout percentage; Tentative credit.

Part II Credit for Business/Investment Use Part of Vehicle

Table with 4 columns: (a), (b), (c) and a description column. Rows 6-10: Business/investment use percentage; Multiply line 5 by line 6; Add columns (a) through (c) on line 7; Alternative motor vehicle credit from partnerships and S corporations; Business/investment use part of credit.

Part III Credit for Personal Use Part of Vehicle

Table with 4 columns: (a), (b), (c) and a description column. Rows 11-18: Subtract line 7 from line 5; Add columns (a) through (c) on line 11; Regular tax before credits; Credits that reduce regular tax before the alternative motor vehicle credit; Net regular tax; Tentative minimum tax; Subtract line 16 from line 15; Personal use part of credit.

Tuition and Fees Deduction

Department of the Treasury
Internal Revenue Service

▶ See Instructions.

▶ Attach to Form 1040 or Form 1040A.

Name(s) shown on return

Total Forms Filed = 4,572,657

Your social security number



You cannot take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.

Before you begin: ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.
✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2008 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	First name Last name		
			24,290,685
			1,699,638
			150,886
2	Add the amounts on line 1, column (c), and enter the total	Student #4 expenses = 9,780	26,150,988
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	3	
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or • Form 1040A, lines 16 through 18	4	
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly) You cannot take the deduction for tuition and fees	5	315,818,455
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. <input type="checkbox"/> No. Enter the smaller of line 2, or \$4,000.	6	10,950,003

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

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

General Instructions

What's New

Students in Midwestern disaster areas. The definition of qualified education expenses is expanded for students attending an eligible educational institution in the Midwestern disaster areas in the states of Arkansas, Illinois, Indiana, Iowa, Missouri, Nebraska, and Wisconsin. See Table 3-2 in chapter 3 of Pub. 970 for the eligible counties. See *Students in Midwestern disaster areas*, later, for information about this expanded definition of qualified education expenses.

Purpose of Form

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2008**.

This deduction is based on qualified education expenses paid to an eligible postsecondary educational institution. See *What Expenses Qualify*, on page 2, for more information.



You may be able to take the Hope credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. Figure your tax both ways and choose the one that gives you the lower tax. See Form 8863, Education Credits, and Pub. 970, Tax Benefits for Education, for more information about the Hope and lifetime learning credits.

Who Can Take the Deduction

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2008 for academic periods beginning in 2008 and the first 3 months of 2009.



Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See Tax-free educational assistance and refunds of qualified education expenses on page 2.

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2008 and must claim an exemption for the student as a dependent on your 2008 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You **cannot** claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).

