

# 2009 Estimated Data Line Counts Individual Income Tax Returns

(Rev. 08-2011)

---

**Douglas H. Shulman**  
Commissioner

This 2009 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 2009 Individual SOI Complete Report weighted file. It is based on returns filed in Processing Year 2010 that were sampled statistically and then weighted to estimate the entire 2009 Tax Year.

**Rosemary D. Marcuss**  
Director,  
Research, Analysis and  
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.

**M. Susan Boehmer**  
Director,  
Statistics of Income Division

2009 Complete Report estimates:

**David P. Paris**  
Chief,  
Individual Statistics Branch

|             |                                     |
|-------------|-------------------------------------|
| 140,494,127 | Total, all individual returns filed |
| 84,144,965  | 1040 returns                        |
| 39,563,588  | 1040A returns                       |
| 16,785,574  | 1040EZ returns                      |

Estimates of returns filed electronically:

|            |                                     |
|------------|-------------------------------------|
| 98,358,434 | Total, all individual returns filed |
| 54,252,971 | 1040 returns                        |
| 32,862,236 | 1040A returns                       |
| 11,243,227 | 1040EZ returns                      |

**For further information contact:**  
Jeff Hartzok, Chief  
Individual Returns Analysis Section  
Statistics of Income Division  
PO Box 2608  
Washington, DC 20013-2608



# Contents

|   |       |              |       |
|---|-------|--------------|-------|
| 2009 Totals for Forms and Schedules ..... | pg 7  | Returns..... | pg 49 |
| Limitations and Guidelines .....          | pg 9  | Amount.....  | pg 50 |
| Description of the Sample .....           | pg 11 | Schedule F   |       |
| Line Item Counts are reported for:        |       | Returns..... | pg 51 |
| All Returns filed                         |       | Amount.....  | pg 52 |
| Returns.....                              | pg 13 | * Schedule L |       |
| Amount.....                               | pg 14 | Returns..... | pg 55 |
| Form 1040 only                            |       | Amount.....  | pg 56 |
| Returns.....                              | pg 17 | * Schedule M |       |
| Amount.....                               | pg 18 | Returns..... | pg 57 |
| Electronically filed returns              |       | Amount.....  | pg 58 |
| Returns.....                              | pg 21 | Schedule R   |       |
| Amount.....                               | pg 22 | Returns..... | pg 59 |
| Form 1040A                                |       | Amount.....  | pg 60 |
| Returns.....                              | pg 25 | Schedule SE  |       |
| Amount.....                               | pg 26 | Returns..... | pg 63 |
| Form 1040EZ                               |       | Amount.....  | pg 64 |
| Returns.....                              | pg 29 | Form 982     |       |
| Amount.....                               | pg 30 | Returns..... | pg 67 |
| Schedule A                                |       | Amount.....  | pg 68 |
| Returns.....                              | pg 31 | Form 2106    |       |
| Amount.....                               | pg 32 | Returns..... | pg 69 |
| Schedule B                                |       | Amount.....  | pg 70 |
| Returns.....                              | pg 33 | Form 2106-EZ |       |
| Amount.....                               | pg 34 | Returns..... | pg 73 |
| Schedule C                                |       | Amount.....  | pg 74 |
| Returns.....                              | pg 35 | Form 2439    |       |
| Amount.....                               | pg 36 | Returns..... | pg 75 |
| Schedule C-EZ                             |       | Amount.....  | pg 76 |
| Returns.....                              | pg 39 | Form 2441    |       |
| Amount.....                               | pg 40 | Returns..... | pg 77 |
| Schedule D                                |       | Amount.....  | pg 78 |
| Returns.....                              | pg 41 | Form 3468    |       |
| Amount.....                               | pg 42 | Returns..... | pg 81 |
| Schedule E                                |       | Amount.....  | pg 82 |
| Returns.....                              | pg 45 | Form 3800    |       |
| Amount.....                               | pg 46 | Returns..... | pg 87 |
| Schedule EIC                              |       | Amount.....  | pg 88 |

|              |        |
|--------------|--------|
| Form 3903    |        |
| Returns..... | pg 93  |
| Amount.....  | pg 94  |
| Form 4136    |        |
| Returns..... | pg 95  |
| Amount.....  | pg 96  |
| Form 4562    |        |
| Returns..... | pg 103 |
| Amount.....  | pg 104 |
| Form 4684    |        |
| Returns..... | pg 107 |
| Amount.....  | pg 108 |
| Form 4797    |        |
| Returns..... | pg 111 |
| Amount.....  | pg 112 |
| Form 4835    |        |
| Returns..... | pg 115 |
| Amount.....  | pg 116 |
| Form 4952    |        |
| Returns..... | pg 117 |
| Amount.....  | pg 118 |
| Form 4972    |        |
| Returns..... | pg 119 |
| Amount.....  | pg 120 |
| Form 5329    |        |
| Returns..... | pg 121 |
| Amount.....  | pg 122 |
| Form 5405    |        |
| Returns..... | pg 125 |
| Amount.....  | pg 126 |
| Form 5695    |        |
| Returns..... | pg 127 |
| Amount.....  | pg 128 |
| Form 5884    |        |
| Returns..... | pg 131 |
| Amount.....  | pg 132 |
| Form 6251    |        |
| Returns..... | pg 133 |
| Amount.....  | pg 134 |
| Form 6252    |        |
| Returns..... | pg 137 |
| Amount.....  | pg 138 |
| Form 6781    |        |
| Returns..... | pg 139 |
| Amount.....  | pg 140 |

|              |        |
|--------------|--------|
| Form 8283    |        |
| Returns..... | pg 141 |
| Amount.....  | pg 142 |
| Form 8396    |        |
| Returns..... | pg 145 |
| Amount.....  | pg 146 |
| Form 8582    |        |
| Returns..... | pg 147 |
| Amount.....  | pg 148 |
| Form 8586    |        |
| Returns..... | pg 149 |
| Amount.....  | pg 150 |
| Form 8606    |        |
| Returns..... | pg 151 |
| Amount.....  | pg 152 |
| Form 8615    |        |
| Returns..... | pg 155 |
| Amount.....  | pg 156 |
| Form 8801    |        |
| Returns..... | pg 157 |
| Amount.....  | pg 158 |
| Form 8812    |        |
| Returns..... | pg 165 |
| Amount.....  | pg 166 |
| Form 8814    |        |
| Returns..... | pg 167 |
| Amount.....  | pg 168 |
| Form 8824    |        |
| Returns..... | pg 169 |
| Amount.....  | pg 170 |
| Form 8829    |        |
| Returns..... | pg 173 |
| Amount.....  | pg 174 |
| * Form 8834  |        |
| Returns..... | pg 175 |
| Amount.....  | pg 176 |
| * Form 8835  |        |
| Returns..... | pg 179 |
| Amount.....  | pg 180 |
| Form 8839    |        |
| Returns..... | pg 183 |
| Amount.....  | pg 184 |
| Form 8844    |        |
| Returns..... | pg 187 |
| Amount.....  | pg 188 |

---

|              |        |
|--------------|--------|
| Form 8846    |        |
| Returns..... | pg 189 |
| Amount.....  | pg 190 |
| Form 8853    |        |
| Returns..... | pg 191 |
| Amount.....  | pg 192 |
| Form 8863    |        |
| Returns..... | pg 195 |
| Amount.....  | pg 196 |
| Form 8864    |        |
| Returns..... | pg 199 |
| Amount.....  | pg 200 |
| Form 8880    |        |
| Returns..... | pg 201 |
| Amount.....  | pg 202 |
| * Form 8885  |        |
| Returns..... | pg 203 |
| Amount.....  | pg 204 |
| Form 8889    |        |
| Returns..... | pg 205 |
| Amount.....  | pg 206 |
| Form 8903    |        |
| Returns..... | pg 209 |
| Amount.....  | pg 210 |
| Form 8910    |        |
| Returns..... | pg 211 |
| Amount.....  | pg 212 |
| Form 8917    |        |
| Returns..... | pg 213 |
| Amount.....  | pg 214 |
| * Form 8936  |        |
| Returns..... | pg 215 |
| Amount.....  | pg 216 |

\* New Form for Tax Year 2009 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 2009

|   | Total       | Electronically Filed |
|---|-------------|----------------------|
| All returns filed   | 140,494,127 | 98,358,434           |
| Form 982, reduction of tax attributes                         | 310,474     | 219,609              |
| Form 1040   | 84,144,965  | 54,252,971           |
| Form 1040A  | 39,563,588  | 32,862,236           |
| Form 1040EZ   | 16,785,574  | 11,243,227           |
| Schedule A, itemized deductions                               | 46,392,216  | 32,766,166           |
| Schedule B, interest & dividends                              | 22,210,552  | 12,634,831           |
| Schedule C, sole-prop business                                | 25,208,279  | 16,406,951           |
| Schedule C-EZ   | 4,485,775   | 3,056,110            |
| Schedule D, capital gain/loss                                 | 20,432,994  | 13,184,844           |
| Schedule E, supplemental income                               | 17,969,382  | 11,474,667           |
| Schedule EIC, earned income credit                            | 20,800,235  | 18,179,177           |
| Schedule F, profit or loss from farming                       | 1,947,670   | 1,278,860            |
| Schedule L, standard deduction for certain filers             | 20,408,786  | 14,827,717           |
| Schedule M, making work pay & gov retiree credit              | 90,683,381  | 69,770,855           |
| Schedule R, elderly or disabled                               | 88,145      | 46,849               |
| Schedule SE, self employed tax                                | 18,539,898  | 11,701,819           |
| Form 2106, employee business expense                          | 8,704,483   | 6,451,381            |
| Form 2106-EZ  | 4,553,582   | 3,467,313            |
| Form 2439, undistributed long term capital gains              | 1,202       | 699                  |
| Form 2441, child care expenses                                | 7,109,923   | 5,962,937            |
| Form 3468, investment credit                                  | 9,571       | 2,933                |
| Form 3800, general business credit                            | 509,228     | 288,529              |
| Form 3903, moving expenses                                    | 869,001     | 692,464              |
| Form 4136, fuels tax credit                                   | 323,330     | 217,833              |
| Form 4562, depreciation expense                               | 11,842,434  | 8,035,756            |
| Form 4684, casualties and thefts                              | 326,423     | 222,932              |
| Form 4797, sales of business property                         | 2,669,171   | 1,652,008            |
| Form 4835, farm rental  | 597,327     | 390,943              |
| Form 4952, investment interest                                | 1,862,783   | 1,094,627            |
| Form 4972, lump-sum distributions                             | 12,394      | 9,145                |
| Form 5329, retirement plans tax                               | 1,823,910   | 1,364,101            |
| Form 5405, first-time homebuyer credit                        | 1,469,407   | 0                    |
| Form 5695, residential energy credits                         | 6,753,885   | 5,158,502            |
| Form 5884, work opportunity credit                            | 59,319      | 27,575               |
| Form 6251, alternative minimum tax                            | 9,199,318   | 5,973,471            |
| Form 6252, installment sale income                            | 719,918     | 450,014              |
| Form 6781, gains/losses from contracts, etc                   | 688,110     | 401,140              |
| Form 8283, noncash charitable contributions                   | 6,647,106   | 4,951,605            |
| Form 8396, mortgage interest credit                           | 50,672      | 41,568               |
| Form 8582, passive activity loss limit                        | 4,389,427   | 2,774,494            |
| Form 8586, low income housing                                 | 52,716      | 33,248               |
| Form 8606, nondeductible IRA's                                | 2,009,874   | 1,356,468            |
| Form 8615, under age 14 tax                                   | 224,747     | 120,484              |
| Form 8801, prior year minimum tax credit                      | 1,183,609   | 675,690              |
| Form 8812, additional child tax credit                        | 21,408,646  | 17,543,147           |
| Form 8814, parent's report for child                          | 182,510     | 123,185              |
| Form 8824, like-kind exchanges                                | 137,547     | 99,065               |
| Form 8829, expense for business use of home                   | 4,028,660   | 2,813,526            |
| Form 8835, renew. elect, refined coal, & indian coal prod. cr | 2,447       | 439                  |
| Form 8834, qualified electric & elec. vehicle credit          | 3,399       | 2,192                |
| Form 8839, qualified adoption expenses                        | 93,060      | 71,021               |
| Form 8844, empowerment zone credit                            | 38,014      | 14,645               |
| Form 8846, credit for employer SS and medicare tax            | 94,255      | 55,325               |
| Form 8853, medical savings account                            | 110,843     | 67,233               |
| Form 8863, education, hope & lifetime learning credits        | 12,367,296  | 10,087,813           |
| Form 8864, biodiesel and renewable diesel fuels               | 5,610       | 4,743                |
| Form 8880, credit for qualified retirement savings contrib.   | 6,737,584   | 5,276,932            |
| Form 8885, health coverage tax credit                         | 11,836      | 5,455                |
| Form 8889, health savings accounts                            | 2,817,519   | 2,160,422            |
| Form 8903, domestic production activities                     | 548,670     | 320,687              |
| Form 8910, alternative motor vehicle credit                   | 80,560      | 60,659               |
| Form 8917, tuition and fees deduction                         | 2,426,399   | 1,773,430            |
| Form 8936, qualified plug-in elect. drive motor veh. credit   | 24,414      | 14,503               |

tabulated within Schedule C total



# Limitations and Guidelines for The 2009 Data Line Counts

Since the line counts used in this package are obtained from the Tax Year 2009 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 116,417,141 and 116,920,217). These confidence intervals correspond to the estimates for all Individual Income Tax Returns filed for Tax Year 2009.

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

| Item                                   | Line number on 1040  | 95% confidence interval       |
|--|----------------------|-------------------------------|
| Salaries and wages                     | 7                    | ( 116,417,141 , 116,920,217 ) |
| Taxable interest                       | 8a                   | ( 57,505,489 , 58,117,365 )   |
| Tax-exempt interest                    | 8b                   | ( 6,135,389 , 6,375,703 )     |
| Ordinary dividends                     | 9a                   | ( 29,040,978 , 29,534,654 )   |
| Taxable refunds of state & local taxes | 10                   | ( 23,205,267 , 23,683,153 )   |
| Alimony received                       | 11                   | ( 398,432 , 477,774 )         |
| Capital gain distributions             | 13 (margin write in) | ( 699,903 , 801,423 )         |
| Total taxable IRA distributions        | 15b                  | ( 9,484,960 , 9,833,306 )     |
| Total pension and annuities            | 16a                  | ( 28,146,363 , 28,669,753 )   |
| Taxable pension and annuities          | 16b                  | ( 25,765,253 , 26,275,249 )   |
| Unemployment compensation              | 19                   | ( 11,108,384 , 11,489,290 )   |
| Social security benefits               | 20a                  | ( 24,343,915 , 24,835,513 )   |
| Taxable social security benefits       | 20b                  | ( 15,119,145 , 15,521,519 )   |
| Net operating loss                     | 21 (margin write in) | ( 1,071,299 , 1,167,851 )     |
| Educator expenses                      | 23                   | ( 3,727,022 , 3,955,912 )     |
| IRA deduction                          | 32                   | ( 2,495,003 , 2,680,643 )     |

## Limitations and Guidelines for 2009 Data Line Counts

---

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

---

| <b>Item</b>                                 | <b>Line number on 1040</b> | <b>95% confidence interval</b> |
|---|----------------------------|--------------------------------|
| Student loan interest deduction             | 33                         | ( 9,536,122 , 9,901,868 )      |
| Tuition and fees deduction                  | 34                         | ( 2,329,100 , 2,516,186 )      |
| Moving expenses                             | 26                         | ( 801,196 , 911,288 )          |
| One-half of self-employment tax             | 27                         | ( 17,289,466 , 17,583,374 )    |
| Self-employed health insurance deduction    | 29                         | ( 3,533,164 , 3,717,922 )      |
| Keogh and self-employed SEP and SIMPLE plan | 28                         | ( 884,810 , 961,152 )          |
| Penalty on early withdrawal of savings      | 30                         | ( 1,140,623 , 1,269,089 )      |
| Alimony paid                                | 31a                        | ( 529,213 , 611,007 )          |
| Total adjustments                           | 36                         | ( 34,505,438 , 35,023,288 )    |
| Adjusted gross income                       | 37                         | ( 140,469,344 , 140,518,910 )  |
| Total standard deduction                    | 39 (margin write in)       | ( 91,997,708 , 92,540,250 )    |
| Additional standard deduction               | 39 (margin write in)       | ( 12,541,083 , 12,940,637 )    |
| Total itemized deductions                   | 40                         | ( 45,427,045 , 45,964,427 )    |
| Taxable income                              | 43                         | ( 103,874,924 , 104,446,558 )  |
| Income tax before credits                   | 44                         | ( 103,183,783 , 103,751,613 )  |

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

Form 4972

Form 8885

# Description of the Sample For the Estimated Data Line Counts

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

## Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2010.

All returns processed during 2010 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 2009. While most of the returns processed during Calendar Year 2010 were for Tax Year 2009, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2010

and 2011. Returns for prior years were used in place of 2009 returns received and processed after December 31, 2010. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2010.

## Sample Design and Selection

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

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

## Description of the Sample

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

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

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2010 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 2009, 0.06 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.

Form **1040**

Department of the Treasury—Internal Revenue Service

**U.S. Individual Income Tax Return 2009**

(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.

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning \_\_\_\_\_, 2009, ending \_\_\_\_\_, 20

**LABEL HERE**

|   |   |  |
|---|---|--|
| Your first name and initial   | Last name                                 | <b>Your social security number</b>     |
| Total of all returns filed = 140,494,127  | Electronically Filed Returns = 98,358,434 | 140,494,127                            |
| If a joint return, spouse's first name and initial  | Last name                                 | <b>Spouse's social security number</b> |
| 1040 = 84,144,965   |   | 56,109,746                             |
| Home address (number and street). If you have a P.O. box, see page 14.                      |   | You must enter your SSN(s) above.      |
| 1040A = 39,563,588  | Apt. no.                                  |  |
| 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 = 16,785,574   |   |  |

OMB No. 1545-0074

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

**Filing Status**

1  Single 21,496,275 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. ▶ 68,880 5  Qualifying widow(er) with dependent child (see page 16)

Check only one box. 62,819,226 53,570,158 2,539,588

**Exemptions**

6a  Yourself. If someone can claim you as a dependent, do not check box 6a. 132,625,495

b  Spouse 53,592,316

c **Dependents:**

| (1) First name   | Last name | Number of Returns | Number of Exempt. = | (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 17) |
|------------------|-----------|-------------------|---------------------|--|
| CHILDREN AT HOME |           |                   |                     |  |
|                  |           | 47,275,761        | 83,926,885          | 36,089,880   |
|                  |           | 535,138           | 666,166             | 23,576,953   |
|                  |           | 2,769,155         | 3,330,871           | 8,648,563  |
|                  |           | 6,512,094         | 10,103,334          | 2,527,576  |
|                  |           |                   |                     |  |

d Total number of exemptions claimed . Returns = See 6a Exemptions = 284,239,508

Boxes Ret. = 132,625,495  
 on 6a a Exempt. = 186,212,252  
 No. of child Ret. = 47,275,761  
 on 6c who: Exempt. = 83,926,885  
 • lived with you  
 • did not live with you due to divorce or separation (see page 18) Ret. = 535,138  
 Exempt. = 666,166  
 Dependents on 6c not entered above  
 Add numbers on lines above ▶

**Income**

|  |     |             |
|--|-----|-------------|
| 7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . . Dep., other earned income = 53,748                    | 7   | 116,668,680 |
| 8a Taxable interest. Attach Schedule B if required . . . . .   | 8a  | 57,811,427  |
| b Tax-exempt interest. Do not include on line 8a . . . . .   | 8b  | 6,255,546   |
| 9a Ordinary dividends. Attach Schedule B if required . . . . .   | 9a  | 29,287,816  |
| b Qualified dividends (see page 20) . . . . .  | 9b  | 25,412,544  |
| 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23) . . . . .                  | 10  | 23,444,210  |
| 11 Alimony received . . . . .  | 11  | 438,103     |
| 12 Business income or (loss). Attach Schedule C or C-EZ . . . . . Cap. Gain Dist. = 750,663                      | 12  | 22,111,784  |
| 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | 13  | 19,539,842  |
| 14 Other gains or (losses). Attach Form 4797 . . . . .   | 14  | 1,787,663   |
| 15a IRA distributions . . . . . 15a 10,523,386 b Taxable amount (see page 24)                                    | 15b | 9,659,133   |
| 16a Pensions and annuities . . . . . 16a 28,408,058 b Taxable amount (see page 25)                               | 16b | 26,020,252  |
| 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E                   | 17  | 16,432,633  |
| 18 Farm income or (loss). Attach Schedule F . . . . .  | 18  | 1,924,214   |
| 19 Unemployment compensation in excess of \$2,400 per recipient (see page 27) . . . . .                          | 19  | 11,298,837  |
| 20a Social security benefits . . . . . 20a 24,589,713 b Taxable amount (see page 27)                             | 20b | 15,320,332  |
| 21 Other income. List type and amount (see page 29) . . . . .  | 21  | 6,487,936   |
| 22 Add the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> ▶            | 22  | 140,040,871 |

**Adjusted Gross Income**

|   |     |             |  |
|---|-----|-------------|--|
| 23 Educator expenses (see page 29) . . . . .  | 23  | 3,841,466   | 21. Net oper. loss= 1,119,575<br>21. Stock options= 3,438<br>21. Cancel. of debt= 490,846<br>21. For. earn. inc. ex= 396,405<br>21. Gambling inc.= 1,768,442<br><br>36. Archer MSA Ded.= 8,464<br>36. Housing ded.= 7,945<br>36. Other adj.= 161,638 |
| 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . . | 24  | 142,530     |  |
| 25 Health savings account deduction. Attach Form 8889 . . . . .   | 25  | 946,436     |  |
| 26 Moving expenses. Attach Form 3903 . . . . .  | 26  | 856,242     |  |
| 27 One-half of self-employment tax. Attach Schedule SE . . . . .  | 27  | 17,436,420  |  |
| 28 Self-employed SEP, SIMPLE, and qualified plans . . . . .   | 28  | 922,981     |  |
| 29 Self-employed health insurance deduction (see page 30) . . . . .   | 29  | 3,625,543   |  |
| 30 Penalty on early withdrawal of savings . . . . .   | 30  | 1,204,856   |  |
| 31a Alimony paid b Recipient's SSN ▶ . . . . . 571,130  | 31a | 570,110     |  |
| 32 IRA deduction (see page 31) . . . . .  | 32  | 2,587,823   |  |
| 33 Student loan interest deduction (see page 34) . . . . .  | 33  | 9,718,995   |  |
| 34 Tuition and fees deduction. Attach Form 8917 . . . . .   | 34  | 2,422,642   |  |
| 35 Domestic production activities deduction. Attach Form 8903 . . . . .   | 35  | 490,677     |  |
| 36 Add lines 23 through 31a and 32 through 35 . . . . .   | 36  | 34,764,363  |  |
| 37 Subtract line 36 from line 22. This is your <b>adjusted gross income</b> ▶   | 37  | 105,276,508 |  |

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2009

(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.

Presidential Election Campaign

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20
Your first name and initial
Total of all returns filed = 140,494,127
Last name
Electronically Filed Returns = 98,358,434
If a joint return, spouse's first name and initial
1040 = 84,144,965
Last name
Home address (number and street). If you have a P.O. box, see page 14.
1040A = 39,563,588
Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.
1040EZ = 16,785,574

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

- 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

Table with columns for exemption categories (6a, b, c), dependent details (1-5), and summary boxes for total exemptions, children, and dependents.

Income

Table listing various income sources (7-22) and their corresponding amounts, including wages, interest, dividends, and total income.

Adjusted Gross Income

Table showing adjustments to income (23-37) and the resulting adjusted gross income, including educator expenses, business expenses, and other deductions.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2009) 39a A = 20,188,463 B = 8,146,688 C = 285,947 D = 81,958 Page 2

|   |  |  |            |                       |  |   |
|---|--|--|------------|-----------------------|--|---|
| <b>Tax and Credits</b>  | <b>38</b>  | Amount from line 37 (adjusted gross income)  | <b>38</b>  |                       |  |   |
|   | <b>39a</b>   | Check <input type="checkbox"/> <b>A</b> You were born before January 2, 1945, <input type="checkbox"/> <b>C</b> Blind. <input type="checkbox"/> <b>B</b> Spouse was born before January 2, 1945, <input type="checkbox"/> <b>D</b> Blind. <b>Total boxes checked</b> <input type="checkbox"/> <b>39a</b> |            |                       | Basic Stand. Ded. = 92,268,979<br>Add. Stand. Ded. = 12,740,860<br>Stand = 92,268,979<br>Itemized = 45,695,736 |   |
| <b>Standard Deduction for—</b><br>• People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see page 35.<br>• All others:<br>Single or Married filing separately, \$5,700<br>Married filing jointly or Qualifying widow(er), \$11,400<br>Head of household, \$8,350 | <b>b</b>   | If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here <b>▶ 39b</b> 620,452  |            |                       |  |   |
|   | <b>40a</b>   | <b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)   | <b>40a</b> |                       |  |   |
|   | <b>b</b>   | If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) <b>▶ 40b</b> <input type="checkbox"/>  |            |                       |  | Real Est. Tax Ded. = 19,490,117<br>Net Dis. Loss = 11,973<br>New Mot. Veh. Tax = 2,151,527  |
|   | <b>41</b>  | Subtract line 40a from line 38   | <b>41</b>  |                       | 121,635,282  |   |
|   | <b>42</b>  | <b>Exemptions.</b> If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see page 37   | <b>42</b>  |                       | 132,625,495  |   |
|   | <b>43</b>  | <b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-   | <b>43</b>  |                       | 104,160,741  |   |
|   | <b>44</b>  | <b>Tax</b> (see page 37). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972   | <b>44</b>  |                       | 103,467,697  |   |
|   | <b>45</b>  | <b>Alternative minimum tax</b> (see page 40). Attach Form 6251   | <b>45</b>  |                       | 3,827,561  |   |
|   | <b>46</b>  | Add lines 44 and 45  | <b>46</b>  |                       | 103,502,636  |   |
|   | <b>47</b>  | Foreign tax credit. Attach Form 1116 if required   | <b>47</b>  | 6,309,847             |  | 52a F8396= 44,686<br>52b F8839= 80,676<br>52c F5695= 6,711,683<br>53a F3800= 292,508<br>53b F8801= 319,646<br>53c other= 5,320<br>53c AMV= 75,752 |
|   | <b>48</b>  | Credit for child and dependent care expenses. Attach Form 2441   | <b>48</b>  | 6,286,241             |  |   |
|   | <b>49</b>  | Education credits from Form 8863, line 29  | <b>49</b>  | 10,598,706            |  |   |
|   | <b>50</b>  | Retirement savings contributions credit. Attach Form 8880  | <b>50</b>  | 6,253,195             |  |   |
|   | <b>51</b>  | Child tax credit (see page 42)   | <b>51</b>  | 23,563,012            |  |   |
|   | <b>52</b>  | Credits from Form: <b>a</b> <input type="checkbox"/> 8396 <b>b</b> <input type="checkbox"/> 8839 <b>c</b> <input type="checkbox"/> 5695  | <b>52</b>  |                       |  | 53c Sch R= 63,526<br>53c F8834= 3,241<br>53c F8911= 1,006<br>53c F8936= 22,571  |
| <b>53</b>   | Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/> | <b>53</b>  |            |                       |  |   |
| <b>54</b>   | Add lines 47 through 53. These are your <b>total credits</b>   | <b>54</b>  |            | 46,444,316            |  |   |
| <b>55</b>   | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-  | <b>55</b>  |            | 90,699,226            |  |   |
| <b>Other Taxes</b>  | <b>56</b>  | Self-employment tax. Attach Schedule SE  | <b>56</b>  |                       | 17,436,420   |   |
|   | <b>57</b>  | Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919   | <b>57</b>  | a= 164,103 b= 83,076  |  |   |
|   | <b>58</b>  | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required  | <b>58</b>  |                       | 5,874,254  |   |
|   | <b>59</b>  | Additional taxes: <b>a</b> <input type="checkbox"/> AEIC payments <b>b</b> <input type="checkbox"/> Household employment taxes. Attach Schedule H  | <b>59</b>  | a= 123,251 b= 207,338 |  |   |
|   | <b>60</b>  | Add lines 55 through 59. This is your <b>total tax</b> . Recapture Tax = 16,492 Other Taxes = 999,472 <b>▶</b>   | <b>60</b>  |                       | 100,148,024  |   |
| <b>Payments</b>   | <b>61</b>  | Federal income tax withheld from Forms W-2 and 1099  | <b>61</b>  | 120,134,277           |  |   |
|   | <b>62</b>  | 2009 estimated tax payments and amount applied from 2008 return  | <b>62</b>  | 10,139,259            |  |   |
|   | <b>63</b>  | Making work pay and government retiree credits. Attach Schedule M  | <b>63</b>  | 100,994,053           |  |   |
|   | <b>64a</b>   | <b>Earned income credit (EIC)</b>  | <b>64a</b> | 27,041,498            |  |   |
|   | <b>b</b>   | Nontaxable combat pay election <b>64b</b> 22,029   |            |                       |  |   |
|   | <b>65</b>  | Additional child tax credit. Attach Form 8812  | <b>65</b>  | 21,290,682            |  |   |
|   | <b>66</b>  | Refundable education credit from Form 8863, line 16  | <b>66</b>  | 8,836,029             |  |   |
|   | <b>67</b>  | First-time home buyer credit. Attach Form 5405   | <b>67</b>  | 1,380,392             |  |   |
|   | <b>68</b>  | Amount paid with request for extension to file (see page 72)   | <b>68</b>  | 1,304,953             |  |   |
|   | <b>69</b>  | Excess social security and tier 1 RRTA tax withheld (see page 72)  | <b>69</b>  | 1,105,071             |  |   |
|   | <b>70</b>  | Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> 4136 <b>c</b> <input type="checkbox"/> 8801 <b>d</b> <input type="checkbox"/> 8885   | <b>70</b>  |                       |  | 70a F2439= 8,658<br>70b F4136= 323,330<br>70c F8801= 240,844<br>70d F8885= 11,836   |
| <b>71</b>   | Add lines 61, 62, 63, 64a, and 65 through 70. These are your <b>total payments</b> <b>▶</b>  | <b>71</b>  |            | 132,753,706           | Other Payments: 20,706   |   |
| <b>Refund</b>   | <b>72</b>  | If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you <b>overpaid</b>   | <b>72</b>  |                       | 112,382,258  |   |
|   | <b>73a</b>   | Amount of line 72 you want <b>refunded to you</b> . If Form 8888 is attached, check here <b>▶</b> <input type="checkbox"/>   | <b>73a</b> |                       | 109,402,781  |   |
|   | <b>b</b>   | Routing number <b>▶</b> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings  |            |                       |  |   |
|   | <b>d</b>   | Account number <b>▶</b> 71,568,078   |            |                       |  |   |
| <b>74</b>   | Amount of line 72 you want <b>applied to your 2010 estimated tax</b> <b>▶</b>  | <b>74</b>  |            | 4,612,597             |  |   |
| <b>Amount You Owe</b>   | <b>75</b>  | <b>Amount you owe.</b> Subtract line 71 from line 60. For details on how to pay, see page 74 <b>▶</b>  | <b>75</b>  |                       | 22,356,865   |   |
|   | <b>76</b>  | Estimated tax penalty (see page 74)  | <b>76</b>  |                       | 6,548,380  |   |

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS (see page 75)?  **Yes.** Complete the following.  **No**

|                          |                    |   |
|--------------------------|--------------------|---|
| Designee's name <b>▶</b> | Phone no. <b>▶</b> | Personal identification number (PIN) <b>▶</b> |
|--------------------------|--------------------|---|

**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. <b>▶</b> | Your signature  | Date | Your occupation     | Daytime phone number |
|   | Spouse's signature. If a joint return, <b>both</b> must sign. | Date | Spouse's occupation |                      |

**Paid Preparer's Use Only**

|   |      |   |                        |
|---|------|---|------------------------|
| Preparer's signature <b>▶</b> 80,561,088                                | 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 <b>▶</b> | EIN  | Phone no.                                       |                        |

**Tax and Credits**

**Standard Deduction for—**

• People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see page 35.

• All others:  
Single or Married filing separately, \$5,700

Married filing jointly or Qualifying widow(er), \$11,400

Head of household, \$8,350

**38** Amount from line 37 (adjusted gross income) . . . . . **38**

**39a** Check  **You** were born before January 2, 1945,  **Blind.** } **Total boxes**   
if:  **Spouse** was born before January 2, 1945,  **Blind.** } **checked** ▶ **39a**

**b** If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ **39b**

**40a** **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) . . . . . **40a**

**b** If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) . ▶ **40b**

**41** Subtract line 40a from line 38 . . . . . **41**

**42** **Exemptions.** If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see page 37 . . . . . **42**

**43** **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . . . . **43**

**44** **Tax** (see page 37). Check if any tax is from: **a**  Form(s) 8814 **b**  Form 4972 . . . . . **44**

**45** **Alternative minimum tax** (see page 40). Attach Form 6251 . . . . . **45**

**46** Add lines 44 and 45 . . . . . ▶ **46**

**47** Foreign tax credit. Attach Form 1116 if required . . . . . **47** 13,060,099

**48** Credit for child and dependent care expenses. Attach Form 2441 . . . . . **48** 3,317,379

**49** Education credits from Form 8863, line 29 . . . . . **49** 10,836,636

**50** Retirement savings contributions credit. Attach Form 8880 . . . . . **50** 1,039,726

**51** Child tax credit (see page 42) . . . . . **51** 28,416,808

**52** Credits from Form: **a**  8396 **b**  8839 **c**  5695 . . . . . **52**

**53** Other credits from Form: **a**  3800 **b**  8801 **c**  . . . . . **53**

**54** Add lines 47 through 53. These are your **total credits** . . . . . **54** 65,472,703

**55** Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- . . . . . ▶ **55** 910,551,888

|                      |                      |
|----------------------|----------------------|
| Basic Stand. Ded. =  | 709,396,730          |
| Add. Stand. Ded. =   | 21,255,341           |
| Stand. =             | 747,779,539          |
| Itemized =           | 1,203,808,276        |
| Real Est. Tax Ded. = | 14,235,162           |
| Net Dis. Loss =      | 131,105              |
| New Mot. Veh. Tax =  | 2,958,477            |
| <b>41</b>            | <b>5,946,879,328</b> |
| <b>42</b>            | <b>1,029,070,478</b> |
| <b>43</b>            | <b>5,088,387,918</b> |
| <b>44</b>            | <b>953,412,098</b>   |
| <b>45</b>            | <b>22,579,779</b>    |
| <b>46</b>            | <b>976,024,591</b>   |
| 52a F8396=           | 44,182               |
| 52b F8839=           | 278,451              |
| 52c F5695=           | 5,822,875            |
| 53a F3800=           | 1,601,155            |
| 53b F8801=           | 758,965              |
| 53c other=           | 16,952               |
| 53c AMV=             | 137,329              |
| 53c Sch R=           | 8,235                |
| 53c F8834=           | 2,521                |
| 53c F8911=           | 1,820                |
| 53c F8936=           | 129,372              |
| <b>54</b>            | <b>65,472,703</b>    |
| <b>55</b>            | <b>910,551,888</b>   |

**Other Taxes**

**56** Self-employment tax. Attach Schedule SE . . . . . **56**

**57** Unreported social security and Medicare tax from Form: **a**  4137 **b**  8919 . . . . . **57**

**58** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . . . . **58**

**59** Additional taxes: **a**  AEIC payments.  Household employment taxes. Attach Schedule H . . . . . **59**

**60** Add lines 55 through 59. This is your **total tax**. Recapture Tax = 189,944. Other Taxes = 461,794 ▶ **60**

|           |                               |
|-----------|-------------------------------|
| <b>56</b> | <b>47,659,080</b>             |
| <b>57</b> | <b>a= 22,743 b= 36,273</b>    |
| <b>58</b> | <b>5,312,413</b>              |
| <b>59</b> | <b>a= 75,501 b= 1,039,678</b> |
| <b>60</b> | <b>965,374,801</b>            |

**Payments**

If you have a qualifying child, attach Schedule EIC.

**61** Federal income tax withheld from Forms W-2 and 1099 . . . . . **61** 827,302,476

**62** 2009 estimated tax payments and amount applied from 2008 return . . . . . **62** 224,536,503

**63** Making work pay and government retiree credits. Attach Schedule M . . . . . **63** 50,687,027

**64a** **Earned income credit (EIC)** . . . . . **64a** 59,239,462

**b** Nontaxable combat pay election **64b** 341,179

**65** Additional child tax credit. Attach Form 8812 . . . . . **65** 27,499,364

**66** Refundable education credit from Form 8863, line 16 . . . . . **66** 7,612,351

**67** First-time home buyer credit. Attach Form 5405 . . . . . **67** 9,763,743

**68** Amount paid with request for extension to file (see page 72) . . . . . **68** 49,625,940

**69** Excess social security and tier 1 RRTA tax withheld (see page 72) . . . . . **69** 1,930,124

**70** Credits from Form: **a**  2439 **b**  4136 **c**  8801 **d**  8885 . . . . . **70**

**71** Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** . . . . . ▶ **71**

|                 |                      |
|-----------------|----------------------|
| <b>61</b>       | <b>827,302,476</b>   |
| <b>62</b>       | <b>224,536,503</b>   |
| <b>63</b>       | <b>50,687,027</b>    |
| <b>64a</b>      | <b>59,239,462</b>    |
| <b>65</b>       | <b>27,499,364</b>    |
| <b>66</b>       | <b>7,612,351</b>     |
| <b>67</b>       | <b>9,763,743</b>     |
| <b>68</b>       | <b>49,625,940</b>    |
| <b>69</b>       | <b>1,930,124</b>     |
| <b>70</b>       |                      |
| <b>71</b>       | <b>1,261,563,761</b> |
| 70a F2439=      | 35,695               |
| 70b F4136=      | 93,907               |
| 70c F8801=      | 2,557,056            |
| 70d F8885=      | 36,989               |
| Other Payments: | <b>9,661</b>         |

**Refund**

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

**72** If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid** . . . . . **72**

**73a** Amount of line 72 you want **refunded to you**. If Form 8888 is attached, check here . ▶  **73a**

▶ **b** Routing number  ▶ **c** Type:  Checking  Savings

▶ **d** Account number

**74** Amount of line 72 you want **applied to your 2010 estimated tax** ▶ **74** 48,362,887

|            |                    |
|------------|--------------------|
| <b>72</b>  | <b>381,458,887</b> |
| <b>73a</b> | <b>333,096,000</b> |
| <b>74</b>  | <b>48,362,887</b>  |

**Amount You Owe**

**75** **Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 . ▶ **75** 86,129,753

**76** Estimated tax penalty (see page 74) . . . . . **76** 859,826

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 75)?  **Yes.** Complete the following.  **No**

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

**Sign Here**

Joint return? See page 15. Keep a copy for your records.

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

|   |      |                     |                      |
|---|------|---------------------|----------------------|
| Your signature  | Date | Your occupation     | Daytime phone number |
| Spouse's signature. If a joint return, <b>both</b> must sign. | Date | Spouse's occupation |                      |

**Paid Preparer's Use Only**

Preparer's signature ▶ Date

Firm's name (or yours if self-employed), address, and ZIP code ▶ Check if self-employed  Preparer's SSN or PTIN

EIN ▶ Phone no. ▶

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2009

(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. Presidential Election Campaign. Filing Status. Exemptions. Income. Adjusted Gross Income.

Filing Status. Check only one box. 1 Single, 2 Married filing jointly, 3 Married filing separately, 4 Head of household, 5 Qualifying widow(er).

Exemptions table with columns for dependent type (CHILDREN AT HOME, PARENTS, etc.), social security number, and relationship to you.

Income table with columns for line number, description (Wages, interest, dividends, etc.), and amount.

Adjusted Gross Income table with columns for line number, description (Educator expenses, business expenses, etc.), and amount.

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

Form 1040

U.S. Individual Income Tax Return 2009

(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.

Form header section containing tax year, filer information, and social security numbers.

Presidential Election Campaign

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

Filing Status

- 1 Single, 2 Married filing jointly, 3 Married filing separately, 4 Head of household, 5 Qualifying widow(er)

Exemptions

Exemptions section including boxes for self, spouse, and dependents.

Income

Table of income sources from line 7 to 22, including wages, interest, dividends, and other income.

Adjusted Gross Income

Table of adjustments from line 23 to 37, including educator expenses, IRA deductions, and other adjustments.

**Tax and Credits**

**38** Amount from line 37 (adjusted gross income) **38**

**39a** Check  **A** You were born before January 2, 1945,  **B** Blind.  **C** Spouse was born before January 2, 1945,  **D** Blind. **Total boxes checked** **39a**

**b** If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here **39b**  618,455

**40a** **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) **40a**

**b** If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) **40b**

**41** Subtract line 40a from line 38 **41** 618,455

**42** **Exemptions.** If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see page 37 **42** 82,049,252

**43** **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43** 66,738,833

**44** **Tax** (see page 37). Check if any tax is from: **a**  Form(s) 8814 **b**  Form 4972 **44** 66,127,898

**45** **Alternative minimum tax** (see page 40). Attach Form 6251 **45** 3,826,563

**46** Add lines 44 and 45 **46** 66,162,837

**47** Foreign tax credit. Attach Form 1116 if required **47** 6,309,847

**48** Credit for child and dependent care expenses. Attach Form 2441 **48** 4,461,332

**49** Education credits from Form 8863, line 29 **49** 6,823,904

**50** Retirement savings contributions credit. Attach Form 8880 **50** 2,923,287

**51** Child tax credit (see page 42) **51** 15,155,973

**52** Credits from Form: **a**  8396 **b**  8839 **c**  5695 **52**

**53** Other credits from Form: **a**  3800 **b**  8801 **c**  **53**

**54** Add lines 47 through 53. These are your **total credits** **54** 32,319,969

**55** Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- **55** 60,203,242

**Other Taxes**

**56** Self-employment tax. Attach Schedule SE **56** 17,436,420

**57** Unreported social security and Medicare tax from Form: **a**  4137 **b**  8919 **57** a= 164,103 b= 83,076

**58** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **58** 5,874,254

**59** Additional taxes: **a**  AEIC payments **b**  Household employment taxes. Attach Schedule H **59** a= 37,044 b= 207,338

**60** Add lines 55 through 59. This is your **total tax**. Recapture Tax = 16,492 Other Taxes = 999,472 **60** 69,582,865

**Payments**

**61** Federal income tax withheld from Forms W-2 and 1099 **61** 68,903,554

**62** 2009 estimated tax payments and amount applied from 2008 return **62** 9,659,069

**63** Making work pay and government retiree credits. Attach Schedule M **63** 58,386,568

**64a** **Earned income credit (EIC)** **64a** 10,801,711

**b** Non-taxable combat pay election **64b** 5,022

**65** Additional child tax credit. Attach Form 8812 **65** 9,255,280

**66** Refundable education credit from Form 8863, line 16 **66** 5,531,324

**67** First-time homebuyer credit. Attach Form 5405 **67** 1,380,392

**68** Amount paid with request for extension to file (see page 72) **68** 1,290,909

**69** Excess social security and tier 1 RRTA tax withheld (see page 72) **69** 1,104,039

**70** Credits from Form: **a**  2439 **b**  4136 **c**  8801 **d**  8885 **70**

**71** Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** **71** 78,676,278

**Refund**

**72** If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid** **72** 62,415,540

**73a** Amount of line 72 you want **refunded to you**. If Form 8888 is attached, check here  **73a** 59,536,794

**b** Routing number **c** Type:  Checking  Savings

**d** Account number

**74** Amount of line 72 you want **applied to your 2010 estimated tax** **74** 4,460,814

**Amount You Owe**

**75** **Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 **75** 17,790,393

**76** Estimated tax penalty (see page 74) **76** 5,951,773

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 75)?  **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.

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  53,840,506 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.

**Standard Deduction for—**

- People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see page 35.
- All others:
  - Single or Married filing separately, \$5,700
  - Married filing jointly or Qualifying widow(er), \$11,400
  - Head of household, \$8,350

52a F8396= 44,686  
52b F8839= 80,676  
52c F5695= 6,711,683  
53a F3800= 292,508  
53b F8801= 319,646  
53c other= 5,320  
53c AMV= 75,752  
53c Sch R= 25,399  
53c F8834= 3,241  
53c F8811= 1,006  
53c F8936= 22,571

70a F2439= 8,658  
70b F4136= 323,330  
70c F8801= 240,844  
70d F8885= 11,836

Other Payments: 18,704

Tax and Credits

**38** Amount from line 37 (adjusted gross income) . . . . . **38**

**39a** Check  **You** were born before January 2, 1945,  **Blind.** } **Total boxes**   
 if:  **Spouse** was born before January 2, 1945,  **Blind.** } **checked** ▶ **39a**

**b** If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ **39b**

**40a** **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) . . . . . **40a**

**b** If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) . ▶ **40b**

**41** Subtract line 40a from line 38 . . . . . **41**

**42** **Exemptions.** If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see page 37 . . . . . **42**

**43** **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . . . . **43**

**44** **Tax** (see page 37). Check if any tax is from: **a**  Form(s) 8814 **b**  Form 4972 . . . . . **44**

**45** **Alternative minimum tax** (see page 40). Attach Form 6251 . . . . . **45**

**46** Add lines 44 and 45 . . . . . ▶ **46**

**47** Foreign tax credit. Attach Form 1116 if required . . . . . **47** 13,060,099

**48** Credit for child and dependent care expenses. Attach Form 2441 . . . . . **48** 2,338,881

**49** Education credits from Form 8863, line 29 . . . . . **49** 7,733,434

**50** Retirement savings contributions credit. Attach Form 8880 . . . . . **50** 532,725

**51** Child tax credit (see page 42) . . . . . **51** 20,178,202

**52** Credits from Form: **a**  8396 **b**  8839 **c**  5695 . . . . . **52**

**53** Other credits from Form: **a**  3800 **b**  8801 **c**  . . . . . **53**

**54** Add lines 47 through 53. These are your **total credits** . . . . . **54** 52,640,331

**55** Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- . . . . . ▶ **55** 831,083,296

Other Taxes

**56** Self-employment tax. Attach Schedule SE . . . . . **56** 47,659,080

**57** Unreported social security and Medicare tax from Form: **a**  4137 **b**  8919 . . . . . **57** a= 22,743 b= 36,273

**58** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . . . . **58** 5,312,413

**59** Additional taxes: **a**  AEIC payments **b**  Household employment taxes. Attach Schedule H . . . . . **59** a= 18,044 b= 1,039,678

**60** Add lines 55 through 59. This is your **total tax** Recapture Tax = 189,944 Other Taxes = 461,794 ▶ **60** 885,848,752

Payments

**61** Federal income tax withheld from Forms W-2 and 1099 . . . . . **61** 712,751,107

**62** 2009 estimated tax payments and amount applied from 2008 return . . . . . **62** 223,266,918

**63** Making work pay and government retiree credits. Attach Schedule M . . . . . **63** 31,982,235

**64a** **Earned income credit (EIC)** . . . . . **64a** 23,570,576

**b** Nontaxable combat pay election **64b** 57,157

**65** Additional child tax credit. Attach Form 8812 . . . . . **65** 12,188,232

**66** Refundable education credit from Form 8863, line 16 . . . . . **66** 4,969,233

**67** First-time homebuyer credit. Attach Form 5405 . . . . . **67** 9,763,743

**68** Amount paid with request for extension to file (see page 72) . . . . . **68** 49,610,637

**69** Excess social security and tier 1 RRTA tax withheld (see page 72) . . . . . **69** 1,930,034

**70** Credits from Form: **a**  2439 **b**  4136 **c**  8801 **d**  8885 . . . . . **70**

**71** Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** . . . . . ▶ **71** 1,073,272,273

Refund

**72** If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid** . . . . . **72** 269,179,341

**73a** Amount of line 72 you want **refunded to you**. If Form 8888 is attached, check here . ▶  **73a** 220,965,008

▶ **b** Routing number  ▶ **c** Type:  Checking  Savings

▶ **d** Account number

**74** Amount of line 72 you want **applied to your 2010 estimated tax** ▶ **74** 48,214,333

Amount You Owe

**75** **Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 . ▶ **75** 82,590,679

**76** Estimated tax penalty (see page 74) . . . . . **76** 834,859

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)?  **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.

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, <b>both</b> must sign. | Date | Spouse's occupation |                      |

Paid Preparer's Use Only

Preparer's signature ▶  Date  Check if self-employed

Firm's name (or yours if self-employed), address, and ZIP code ▶  EIN  Preparer's SSN or PTIN

Phone no.

**Standard Deduction for—**

- People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see page 35.
- All others:
  - Single or Married filing separately, \$5,700
  - Married filing jointly or Qualifying widow(er), \$11,400
  - Head of household, \$8,350

|                      |                      |
|----------------------|----------------------|
| Basic Stand. Ded. =  | 304,118,675          |
| Add. Stand. Ded. =   | 12,823,861           |
| Real Est. Tax Ded. = | 9,627,493            |
| Stand. =             | 328,109,417          |
| Itemized =           | 1,203,808,276        |
| Net Dis. Loss =      | 131,105              |
| New Mot. Veh. Tax =  | 1,598,209            |
| <b>41</b>            | <b>4,978,133,682</b> |
| <b>42</b>            | <b>671,178,410</b>   |
| <b>43</b>            | <b>4,398,503,751</b> |
| <b>44</b>            | <b>861,111,511</b>   |
| <b>45</b>            | <b>22,579,401</b>    |
| <b>46</b>            | <b>883,723,627</b>   |
| 52a F8396=           | 44,182               |
| 52b F8839=           | 278,451              |
| 52c F5695=           | 5,822,875            |
| 53a F3800=           | 1,601,155            |
| 53b F801=            | 759,985              |
| 53c other=           | 16,952               |
| 53c AMV=             | 137,329              |
| 53c Sch R=           | 3,171                |
| 53c F8834=           | 2,521                |
| 53c F8911=           | 1,820                |
| 53c F8936=           | 129,372              |
| 70a F2439=           | 35,695               |
| 70b F4136=           | 93,907               |
| 70c F8801=           | 2,557,056            |
| 70d F8885=           | 36,989               |
| Other Payments:      | 9,581                |

Form 1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2009

(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. For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20 OMB No. 1545-0074 Your first name and initial Last name Electronically Filed Returns = 98,358,434 Your social security number 98,358,434 If a joint return, spouse's first name and initial Last name 1040's E-filed = 54,252,971 Spouse's social security number 38,867,056 Home address (number and street). If you have a P.O. box, see page 14. Apt. no. 1040A's E-filed = 32,862,236 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 = 11,229,240 Checking a box below will not Y = \* 2,759,633 Y = \*\* 4,611,870 Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see ) You Spouse

Filing Status 42,127,679 1 Single 17,307,747 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. 37,441,158 2 Married filing jointly (even if only one had income) 1,425,898 3 Married filing separately. Enter spouse's SSN above and full name here. 55,952 5 Qualifying widow(er) with dependent child (see page 16)

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a . 81,888,995 Boxes Exem. = 131,121,142 on 6a and 6b 6b Spouse 37,453,167 No. of child Ret. = 36,780,017 on 6c who: Exem. = 65,537,419 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 36,780,017 65,537,419 28,881,935 CHILDREN AWAY FROM HOME 376,344 459,144 18,714,301 PARENTS 1,855,525 2,174,609 6,609,372 OTHER DEPENDENTS 4,982,726 7,106,857 1,806,913 d Total number of exemptions claimed Returns = See 6a Exemptions = 206,399,171 Add numbers on lines above

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 84,828,955 8a Taxable interest. Attach Schedule B if required 8a 37,928,983 b Tax-exempt interest. Do not include on line 8a 8b 3,850,352 9a Ordinary dividends. Attach Schedule B if required 9a 18,876,474 b Qualified dividends (see page 12) 9b 16,783,538 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23) 10 17,515,880 11 Alimony received 11 305,866 12 Business income or (loss). Attach Schedule C or C-EZ 12\*Cap. Gain Dist. = 401,858 12 14,438,321 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 12,592,289 14 Other gains or (losses). Attach Form 4797 14 1,108,041 15a IRA distribution 15a 6,474,599 b Taxable amount (see page 24) 15b 5,934,556 16a Pensions and annuities 16a 18,451,507 b Taxable amount (see page 25) 16b 16,686,008 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 10,258,880 18 Farm income or (loss). Attach Schedule F 18 1,265,411 19 Unemployment compensation in excess of \$2,400 per recipient (see page 27) 19 8,579,320 20a Social security benefits 20a 15,027,060 b Taxable amount (see page 27) 20b 9,314,718 21 Other income. List type and amount (see page 29) 21 4,318,176 22 Add the amounts in the far right column for lines 7 through 21. This is your total income 22 98,249,576

Adjusted Gross Income 23 Educator expenses (see page 29) 23 2,857,996 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 98,421 25 Health savings account deduction. Attach Form 8889 25 697,225 26 Moving expenses. Attach Form 3903 26 662,938 27 One-half of self-employment tax. Attach Schedule SE 27 11,054,201 28 Self-employed SEP, SIMPLE, and qualified plans 28 555,973 29 Self-employed health insurance deduction (see page 30) 29 2,201,023 30 Penalty on early withdrawal of savings 30 808,049 31a Alimony paid b Recipient's SSN 31a 369,961 32 IRA deduction (see page 31) 32 1,714,773 33 Student loan interest deduction (see page 34) 33 7,682,554 34 Tuition and fees deduction. Attach Form 8917 34 1,773,430 35 Domestic production activities deduction. Attach Form 8903 35 317,688 36 Add lines 23 through 31a and 32 through 35 36 24,179,325 37 Subtract line 36 from line 22. This is your adjusted gross income 37 98,358,434 21. Net oper. loss= 675,270 21. Stock options= 1,175 21. Cancel. of debt= 303,974 21. For. earn. inc. ex= 113,942 21. Gambling inc.= 1,181,406 36. Archer MSA Ded.= 8,268 36. Housing ded.= 3,620 36. Other adj.= 95,269

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

Form 1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2009

(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.

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20
Your first name and initial Last name
Electronically Filed Returns = 98,358,434
OMB No. 1545-0074
Your social security number
If a joint return, spouse's first name and initial Last name
1040's E-filed = 54,252,971
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 = 32,862,236
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 = 11,243,227
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 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 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) 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 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 4,075,297,061 8a Taxable interest. Attach Schedule B if required 8a 79,397,922 8b Tax-exempt interest. Do not include on line 8a 8b 36,316,248 9a Ordinary dividends. Attach Schedule B if required 9a 74,251,842 9b Qualified dividends (see page 2) 9b 55,280,929 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23) 10 20,184,055 11 Alimony received 11 6,001,031 12 Business income or (loss). Attach Schedule C or C-EZ. 13\*Cap. Gain Dist. = .86,260 12 140,718,121 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 86,291,068 14 Other gains or (losses). Attach Form 4797 14 -10,128,864 15 IRA distribution: 15a 103,916,658 b Taxable amount (see page 24) 15b 80,611,146 16a Pensions and annuities 16a 518,275,059 b Taxable amount (see page 25) 16b 321,362,058 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 192,708,304 18 Farm income or (loss). Attach Schedule F 18 -9,025,831 19 Unemployment compensation in excess of \$2,400 per recipient (see page 27) 19 61,968,884 20a Social security benefits 20a 276,574,128 b Taxable amount (see page 27) 20b 103,599,299 21 Other income. List type and amount (see page 29) 21 17,412,894 22 Add the amounts in the far right column for lines 7 through 21. This is your total income 22 5,196,964,175

Adjusted Gross Income 23 Educator expenses (see page 29) 23 717,774 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 366,107 25 Health savings account deduction. Attach Form 8889 25 1,791,733 26 Moving expenses. Attach Form 3903 26 1,554,463 27 One-half of self-employment tax. Attach Schedule SE 27 13,427,757 28 Self-employed SEP, SIMPLE, and qualified plans 28 10,694,046 29 Self-employed health insurance deduction (see page 30) 29 12,954,664 30 Penalty on early withdrawal of savings 30 230,300 31a Alimony paid b Recipient's SSN 31a 6,005,551 32 IRA deduction (see page 31) 32 7,058,717 33 Student loan interest deduction (see page 34) 33 6,564,275 34 Tuition and fees deduction. Attach Form 8917 34 3,898,648 35 Domestic production activities deduction. Attach Form 8903 35 2,924,985 36 Add lines 23 through 31a and 32 through 35 36 68,885,118 37 Subtract line 36 from line 22. This is your adjusted gross income 37 5,128,079,057 21. Net oper. loss= 53,550,074 21. Stock options= 93,377 21. Cancel. of debt= 4,370,174 21. For. earn. inc. ex= 7,601,621 21. Gambling inc.= 13,010,447 36. Archer MSA Ded.= 12,168 36. Housing ded.= 29,589 36. Other adj.= 654,339

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2009)

39a A = 11,669,591

B = 4,676,835

C = 173,327

D = 52,901

Page 2

**Tax and Credits**

**38** Amount from line 37 (adjusted gross income) **38**

**39a** Check  **A** You were born before January 2, 1945,  **B** Blind.  **C** Spouse was born before January 2, 1945,  **D** Blind. **Total boxes checked** **39a**

**b** If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here **39b**  337,150

**40a** **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) **40a**

**b** If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) **40b**

**41** Subtract line 40a from line 38 **41** 86,716,763

**42** **Exemptions.** If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see page 37 **42** 93,672,537

**43** **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43** 73,799,534

**44** **Tax** (see page 37). Check if any tax is from: **a**  Form(s) 8814 **b**  Form 4972 **44** 73,411,672

**45** **Alternative minimum tax** (see page 40). Attach Form 6251 **45** 2,509,771

**46** Add lines 44 and 45 **46** 73,428,151

|  |           |            |
|--|-----------|------------|
| <b>47</b> Foreign tax credit. Attach Form 1116 if required   | <b>47</b> | 4,047,218  |
| <b>48</b> Credit for child and dependent care expenses. Attach Form 2441   | <b>48</b> | 5,279,880  |
| <b>49</b> Education credits from Form 8863, line 29  | <b>49</b> | 8,593,633  |
| <b>50</b> Retirement savings contributions credit. Attach Form 8880  | <b>50</b> | 5,254,158  |
| <b>51</b> Child tax credit (see page 42)   | <b>51</b> | 18,895,811 |
| <b>52</b> Credits from Form: <b>a</b> <input type="checkbox"/> 8396 <b>b</b> <input type="checkbox"/> 8839 <b>c</b> <input type="checkbox"/> 5695  | <b>52</b> |            |
| <b>53</b> Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/> | <b>53</b> |            |
| <b>54</b> Add lines 47 through 53. These are your <b>total credits</b>   | <b>54</b> | 36,071,610 |
| <b>55</b> Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-  | <b>55</b> | 62,980,830 |

**Other Taxes**

**56** Self-employment tax. Attach Schedule SE **56** 11,054,201

**57** Unreported social security and Medicare tax from Form: **a**  4137 **b**  8919 **57** a= 129,095 b= 51,607

**58** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **58** 4,471,256

**59** Additional taxes: **a**  AFIC payments **b**  Household employment taxes. Attach Schedule H **59** a= 104,028 b= 102,967

**60** Add lines 55 through 59. This is your **total tax**. Recapture Tax = 10,539 Other Taxes = 737,427 **60** 69,463,219

**Payments**

**61** Federal income tax withheld from Forms W-2 and 1099 **61** 86,946,579

**62** 2009 estimated tax payments and amount applied from 2008 return **62** 5,795,056

**63** Making work pay and government retirement credits. Attach Schedule M **63** 77,237,581

**64a** **Earned income credit (EIC)** **64a** 22,583,671

**b** Nontaxable combat pay election **64b** 20,013

**65** Additional child tax credit. Attach Form 8812 **65** 17,541,143

**66** Refundable education credit from Form 8863, line 16 **66** 7,305,377

**67** First-time homebuyer credit. Attach Form 5405 **67** 0

**68** Amount paid with request for extension to file (see page 72) **68** 593,443

**69** Excess social security and tier 1 RRTA tax withheld (see page 72) **69** 775,890

**70** Credits from Form: **a**  2439 **b**  4136 **c**  8801 **d**  8885 **70**

**71** Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** **71** 94,580,704

**Refund**

**72** If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid** **72** 83,625,868

**73a** Amount of line 72 you want **refunded to you**. If Form 8888 is attached, check here  **73a** 81,929,824

**b** Routing number **c** Type:  Checking  Savings

**d** Account number

**74** Amount of line 72 you want **applied to your 2010 estimated tax** **74** 2,607,504

**Amount You Owe**

**75** **Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 **75** 11,805,940

**76** Estimated tax penalty (see page 74) **76** 3,665,595

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 75)?  **Yes.** Complete the following.  **No**

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

**Sign Here**

Joint return? See page 15. Keep a copy for your records.

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

|   |      |                     |                      |
|---|------|---------------------|----------------------|
| Your signature  | Date | Your occupation     | Daytime phone number |
| Spouse's signature. If a joint return, <b>both</b> must sign. | Date | Spouse's occupation |                      |

**Paid Preparer's Use Only**

|  |            |      |   |                        |
|--|------------|------|---|------------------------|
| Preparer's signature   | 60,179,079 | 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.                                       |                        |

**Tax and Credits**

**38** Amount from line 37 (adjusted gross income) **38**

**39a** Check  **You** were born before January 2, 1945,  **Blind.** } **Total boxes**   
 if:  **Spouse** was born before January 2, 1945,  **Blind.** } **checked** ▶ **39a**

**b** If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ **39b**

**40a** **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) **40a**

**b** If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) ▶ **40b**

**41** Subtract line 40a from line 38 **41** 3,924,874.172

**42** **Exemptions.** If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see page 37 **42** 749,416,504

**43** **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43** 3,294,450,365

**44** **Tax** (see page 37). Check if any tax is from: **a**  Form(s) 8814 **b**  Form 4972 **44** 591,878,239

**45** **Alternative minimum tax** (see page 40). Attach Form 6251 **45** 12,981,604

**46** Add lines 44 and 45 **46** 604,872,789

**47** Foreign tax credit. Attach Form 1116 if required **47** 3,284,969

**48** Credit for child and dependent care expenses. Attach Form 2441 **48** 2,785,876

**49** Education credits from Form 8863, line 29 **49** 8,729,940

**50** Retirement savings contributions credit. Attach Form 8880 **50** 858,260

**51** Child tax credit (see page 42) **51** 23,015,062

**52** Credits from Form: **a**  8396 **b**  8839 **c**  5695 **52**

**53** Other credits from Form: **a**  3800 **b**  8801 **c**  **53**

**54** Add lines 47 through 53. These are your **total credits** **54** 44,683,304

**55** Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- **55** 560,189,485

**Other Taxes**

**56** Self-employment tax. Attach Schedule SE **56** 26,850,084

**57** Unreported social security and Medicare tax from Form: **a**  4137 **b**  8919 **57** a= 17,246 b= 17,282

**58** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **58** 3,670,699

**59** Additional taxes: **a**  AFIC payments **b**  Household employment taxes. Attach Schedule H **59** a= 66,341 b= 431,122

**60** Add lines 55 through 59. This is your **total tax**. Recapture Tax = 79,189 Other Taxes = 124,680 ▶ **60** 591,449,440

**Payments**

**61** Federal income tax withheld from Forms W-2 and 1099 **61** 572,545,625

**62** 2009 estimated tax payments and amount applied from 2008 return **62** 107,375,137

**63** Making work pay and government retirement credits. Attach Schedule M **63** 38,914,957

**64a** **Earned income credit (EIC)** **64a** 52,003,351

**b** Nontaxable combat pay election **64b** 332,508

**65** Additional child tax credit. Attach Form 8812 **65** 22,287,108

**66** Refundable education credit from Form 8863, line 16 **66** 6,277,923

**67** First-time homebuyer credit. Attach Form 5405 **67** 0

**68** Amount paid with request for extension to file (see page 72) **68** 17,989,437

**69** Excess social security and tier 1 RRTA tax withheld (see page 72) **69** 1,248,514

**70** Credits from Form: **a**  2439 **b**  4136 **c**  8801 **d**  8885 **70**

**71** Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** ▶ **71** 820,264,735

**Refund**

**72** If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid** **72** -272,799,969

**73a** Amount of line 72 you want **refunded to you**. If Form 8888 is attached, check here  **73a** 252,640,513

▶ **b** Routing number  ▶ **c** Type:  Checking  Savings

▶ **d** Account number

**74** Amount of line 72 you want **applied to your 2010 estimated tax** ▶ **74** 20,159,456

**Amount You Owe**

**75** **Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 ▶ **75** 44,382,535

**76** Estimated tax penalty (see page 74) **76** 397,861

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 75)?  **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.

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, <b>both</b> must sign. | Date | Spouse's occupation |                      |

**Paid Preparer's Use Only**

Preparer's signature ▶ Date

Firm's name (or yours if self-employed), address, and ZIP code ▶ Check if self-employed  Preparer's SSN or PTIN

EIN ▶ Phone no. ▶

**Standard Deduction for—**

- People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see page 35.
- All others:
  - Single or Married filing separately, \$5,700
  - Married filing jointly or Qualifying widow(er), \$11,400
  - Head of household, \$8,350

|                      |             |
|----------------------|-------------|
| Basic Stand. Ded. =  | 502,906,946 |
| Add. Stand. Ded. =   | 12,335,975  |
| Stand. =             | 527,515,949 |
| Itemized =           | 801,590,865 |
| Real Est. Tax Ded. = | 10,120,263  |
| Net Dis. Loss =      | 81,395      |
| New Mot. Veh. Tax =  | 2,209,546   |
| 52a F8396=           | 36,169      |
| 52b F8839=           | 227,505     |
| 52c F5695=           | 4,335,912   |
| 53a F3800=           | 799,351     |
| 53b F8801=           | 422,839     |
| 53c other=           | 2,388       |
| 53c AMV=             | 102,773     |
| 53c Sch R=           | 6,271       |
| 53c F8834=           | 1,578       |
| 53c F8911=           | 0           |
| 53c F8936=           | 74,410      |

|            |           |
|------------|-----------|
| 70a F2439= | 754       |
| 70b F4136= | 52,396    |
| 70c F8801= | 1,552,012 |
| 70d F8885= | 17,519    |

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form

Department of the Treasury—Internal Revenue Service

1040A

U.S. Individual Income Tax Return (99)

2009

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

Filing status

Check only one box.

Exemptions

If more than six dependents, see page 20.

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 24.

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

Adjusted gross income

|   |  |  |  |
|---|--|--|--|
| L<br>A<br>B<br>E<br>L<br><br>H<br>E<br>R<br>E   | Your first name and initial                        | Last name                              | OMB No. 1545-0074  |
|   | Total Forms Filed = 38,843,807                     |  | Your social security number<br>38,843,807  |
|   | If a joint return, spouse's first name and initial | Last name                              | Spouse's social security number<br>11,182,854  |
|   | Total Forms Filed Electronically = 32,811,188      |  | ▲ You must enter your SSN(s) above. ▲  |
| Home address (number and street). If you have a P.O. box, see page 17.  |  | Apt. no.                               | Checking a box below will not change your tax or refund.<br>Y = * 901,411 Y = ** 754,748<br><input type="checkbox"/> You <input type="checkbox"/> Spouse |
| City, town or post office, state, and ZIP code. If you have a foreign address, see page 17.                                       |  | Single = 16,312,650 Joint = 10,372,964 |  |
| Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 17) ▶ |  |  |  |

|            |  |   |   |
|------------|--|---|---|
| 16,312,650 | <input type="checkbox"/> Single  | 12,042,105  | <input type="checkbox"/> Head of household (with qualifying person). (See page 18.) |
| 10,372,964 | <input type="checkbox"/> Married filing jointly (even if only one had income)                      | If the qualifying person is a child but not your dependent, enter this child's name here. ▶ |   |
| 809,890    | <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ | 25,980  | <input type="checkbox"/> Qualifying widow(er) with dependent child (see page 19)    |

|  |   |  |                                     |   |
|--|---|--|-------------------------------------|---|
| <b>6a</b> <input type="checkbox"/> Yourself. | If someone can claim you as a dependent, <b>do not check</b> box 6a. 38,843,807 |  |                                     | Boxes Exem. = 49,222,767<br>checked on 6a and 6b<br>No. of children on 6c who:<br>• lived with you Ret. = 16,816,190<br>Exem. = 28,759,916<br>• did not live with you due to divorce or separation (see page 21) Ret. = 171,117<br>Exem. = 220,165<br>Dependents on 6c not entered above<br>Add numbers on lines above ▶ <input type="checkbox"/> |
| <b>b</b> <input type="checkbox"/> Spouse     | 10,380,967  |  |                                     |   |
| <b>c Dependents:</b>                         |   |  |                                     |   |
| (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                             |   | 16,816,190                             | 28,759,916                          | 14,799,454  |
| CHILDREN AWAY FROM HOME                      |   | 171,117                                | 220,165                             | 8,703,047   |
| PARENTS                                      |   | 1,108,718                              | 1,343,172                           | 3,256,189   |
| OTHER DEPENDENTS                             |   | 3,920,539                              | 6,240,569                           | 1,010,764   |
| TOTAL DEPENDENTS                             |   | 19,898,558                             | 36,563,822                          | <input type="checkbox"/>  |
| Total  |   | Returns = See 6a                       | Exemp. = 85,786,589                 | <input type="checkbox"/>  |

|  |  |  |               |
|--|--|--|---------------|
| <b>d</b> Total number of exemptions claimed. |  |  |               |
| <b>7</b>                                     | Wages, salaries, tips, etc. Attach Form(s) W-2.  | 7  | 35,196,127    |
| <b>8a</b>                                    | Taxable interest. Attach Schedule B if required.   | 8a                                       | 8,905,785     |
| <b>b</b>                                     | Tax-exempt interest. Do not include on line 8a.  | 8b                                       | 187,282       |
| <b>9a</b>                                    | Ordinary dividends. Attach Schedule B if required.   | 9a                                       | 2,825,556     |
| <b>b</b>                                     | Qualified dividends (see page 25).   | 9b                                       | 2,180,837     |
| <b>10</b>                                    | Capital gain distributions (see page 25).  | 10                                       | 143,482       |
| <b>11a</b>                                   | IRA distributions. 11a 1,644,993   | <b>11b</b> Taxable amount (see page 25). | 11b 1,520,783 |
| <b>12a</b>                                   | Pensions and annuities. 12a 5,519,191  | <b>12b</b> Taxable amount (see page 26). | 12b 5,164,419 |
| <b>13</b>                                    | Unemployment compensation in excess of \$2,400 per recipient and Alaska Permanent Fund dividends (see page 28). Other Income = 698,408 | 13                                       | 3,493,940     |
| <b>14a</b>                                   | Social security benefits. 14a 6,517,188  | <b>14b</b> Taxable amount (see page 28). | 14b 2,822,721 |
| <b>15</b>                                    | Add lines 7 through 14b (far right column). This is your total income. ▶   | 15                                       | 39,330,970    |

|           |  |    |            |
|-----------|--|----|------------|
| <b>16</b> | Educator expenses (see page 30).                                     | 16 | 647,577    |
| <b>17</b> | IRA deduction (see page 30).   | 17 | 411,037    |
| <b>18</b> | Student loan interest deduction (see page 32).                       | 18 | 3,278,914  |
| <b>19</b> | Tuition and fees deduction. Attach Form 8917.                        | 19 | 698,124    |
| <b>20</b> | Add lines 16 through 19. These are your total adjustments.           | 20 | 4,598,133  |
| <b>21</b> | Subtract line 20 from line 15. This is your adjusted gross income. ▶ | 21 | 39,563,588 |

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

Label (See page 17.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign

Filing status

Check only one box.

Exemptions

If more than six dependents, see page 20.

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 24.

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

Adjusted gross income

Form header section containing personal information, social security numbers, and filing status options.

Filing status section with options for Single, Married filing jointly, Married filing separately, Head of household, and Qualifying widow(er).

Table for Exemptions (lines 6a-d) including dependent information and total exemptions claimed.

Table for Income (lines 7-15) including wages, interest, dividends, and total income.

Table for Adjusted Gross Income (lines 16-21) including educator expenses, IRA deduction, and total adjusted gross income.



**Tax, credits, and payments** 22 Enter the amount from line 21 (adjusted gross income). 22

23a Check  You were born before January 2, 1945,  Blind } Total boxes  
if:  Spouse was born before January 2, 1945,  Blind } checked ▶ 23a   
b If you are married filing separately and your spouse itemizes deductions, see page 34 and check here ▶ 23b

24a Enter your **standard deduction** (see left margin). 24a  
b If you are increasing your standard deduction by certain real estate taxes or new motor vehicle taxes, attach Schedule L and check here (see page 34) ▶ 24b Tot. Std. Ded.= 327,449,921  
Add. Std. Deduction= 6,810,293

25 Subtract line 24a from line 22. If line 24a is more than line 22, enter -0-. 25 764,819,945

26 **Exemptions.** If line 22 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see page 34. 26 312,696,416

27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶ 27 522,430,974

28 **Tax**, including any alternative minimum tax (see page 35). 28 69,376,390

29 Credit for child and dependent care expenses. Attach Form 2441. 29 978,498

30 Credit for the elderly or the disabled. Attach Schedule R. 30 5,064

31 Education credits from Form 8863, line 29. 31 3,103,202

32 Retirement savings contributions credit. Attach Form 8880. 32 507,001

33 Child tax credit (see page 38). 33 8,238,606

34 Add lines 29 through 33. These are your **total credits.** 34 12,832,371

35 Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. 35 56,544,396

36 Advance earned income credit payments from Form(s) W-2, box 9. 36 57,456

37 Add lines 35 and 36. This is your **total tax.** ▶ 37 56,601,852

38 Federal income tax withheld from Forms W-2 and 1099. 38 85,760,128

39 2009 estimated tax payments and amount applied from 2008 return. 39 1,269,584

40 Making work pay and government retiree credits. Attach Schedule M. 40 14,518,010

41a **Earned income credit (EIC).** 41a 35,191,286

b Nontaxable combat pay election. 41b 274,760

42 Additional child tax credit. Attach Form 8812. 42 15,311,132 Excess FICA withheld= 90

43 Refundable education credit from Form 8863, line 16. 43 2,643,118 Extension Request= 12,371

44 Add lines 38, 39, 40, 41a, 42, and 43. These are your **total payments.** ▶ 44 154,785,004

45 If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you **overpaid.** 45 32,239,029

46a Amount of line 45 you want **refunded to you.** If Form 8888 is attached, check here ▶  46a 100,965,230

▶ b Routing number  ▶ c Type:  Checking  Savings

▶ d Account number

47 Amount of line 45 you want **applied to your 2010 estimated tax.** 47 148,553

48 **Amount you owe.** Subtract line 44 from line 37. For details on how to pay, see page 66. ▶ 48 2,955,599

49 Estimated tax penalty (see page 66). 49 24,967

**Third party designee** Do you want to allow another person to discuss this return with the IRS (see page 67)?  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. If a joint return, **both** must sign. Date Spouse's occupation

**Paid preparer's use only** Preparer's signature Date Check if self-employed  Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code ▶ EIN Phone no.

**Standard Deduction for—**  
• People who checked any box on line 23a, 23b, or 24b or who can be claimed as a dependent, see page 34.  
• All others:  
Single or Married filing separately, \$5,700  
Married filing jointly or Qualifying widow(er), \$11,400  
Head of household, \$8,350

If you have a qualifying child, attach Schedule EIC.

**Refund**  
Direct deposit?  
See page 64 and fill in 46b, 46c, and 46d or Form 8888.

NUMBER OF RETURNS FILED FOR SELECTED LINES  
Department of the Treasury—Internal Revenue Service

Form  
**1040EZ**

**Income Tax Return for Single and  
Joint Filers With No Dependents (99) 2009**

OMB No. 1545-0074

**Label**  
(See page 9.)  
**Use the  
IRS label.**

Otherwise,  
please print  
or type.

**Presidential  
Election  
Campaign  
(see page 9)**

|   |  |   |   |
|---|--|---|---|
| L<br>A<br>B<br>E<br>L<br><br>H<br>E<br>R<br>E | Your first name and initial  | Last name<br>Total Forms Filed = 16,785,574 | Your social security number<br>16,785,574   |
|   | If a joint return, spouse's first name and initial   | Last name                                   | Spouse's social security number<br>673,122  |
|   | Home address (number and street). If you have a P.O. box, see page 9.  | Apt. no.                                    | ▲ You <b>must</b> enter<br>your SSN(s) above. ▲   |
|   | City, town or post office, state, and ZIP code. If you have a foreign address, see page 9.<br>Single = 16,112,452      Joint = 673,122 |   | Checking a box below will not<br>change your tax or refund.<br>Y = * 591,536      Y = ** 53,979 |

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

**Income**

**Attach  
Form(s) W-2  
here.**

Enclose, but do  
not  
attach, any  
payment.

You may benefit  
from filing Form  
1040A or 1040.  
See *Before You  
Begin* on page 4.

|           |   |    |            |
|-----------|---|----|------------|
| <b>1</b>  | Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.  | 1  | 16,393,550 |
|           | Tax exempt interest = 0   |    |            |
| <b>2</b>  | Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.   | 2  | 2,125,389  |
| <b>3</b>  | Unemployment compensation in excess of \$2,400 per recipient and Alaska Permanent Fund dividends (see page 11). Other Net Income or Loss = 108,077  | 3  | 1,255,427  |
| <b>4</b>  | Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> .  | 4  | 16,785,574 |
| <b>5</b>  | If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back.<br><input type="checkbox"/> <b>You</b> <input type="checkbox"/> <b>Spouse</b> You boxes checked = 5,055,141      Total Exemptions = 12,403,556<br>If no one can claim you (or your spouse if a joint return), enter \$9,350 if <b>single</b> ;<br>\$18,700 if <b>married filing jointly</b> . See back for explanation. | 5  | 16,779,583 |
| <b>6</b>  | Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your <b>taxable income</b> .   | 6  | 10,887,282 |
| <b>7</b>  | Federal income tax withheld from Form(s) W-2 and 1099.  | 7  | 15,737,424 |
| <b>8</b>  | Making work pay credit (see worksheet on back).   | 8  | 10,776,760 |
| <b>9a</b> | <b>Earned income credit (EIC)</b> (see page 13).  | 9a | 1,814,445  |
| <b>b</b>  | Nontaxable combat pay election. 9b 999 F4868 payment = 1,997  |    |            |
| <b>10</b> | Add lines 7, 8, and 9a. These are your <b>total payments and credits</b> . Excess FICA / RRTA = 0   | 10 | 16,143,948 |
| <b>11</b> | <b>Tax</b> . Use the amount on <b>line 6 above</b> to find your tax in the tax table on pages 27 through 35 of the instructions. Then, enter the tax from the table on this line.   | 11 | 10,883,283 |

**Payments,  
Credits,  
and Tax**

**Refund**

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

|            |  |          |  |
|------------|--|----------|--|
| <b>12a</b> | If line 10 is larger than line 11, subtract line 11 from line 10. This is your <b>refund</b> . If Form 8888 is attached, check here <input type="checkbox"/> | 12a      | 14,666,375   |
| <b>b</b>   | Routing number <input type="text"/>  | <b>c</b> | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| <b>d</b>   | Account number <input type="text"/>  |          |  |

**Amount  
you owe**

|           |   |    |           |
|-----------|---|----|-----------|
| <b>13</b> | If line 11 is larger than line 10, subtract line 10 from line 11. This is the <b>amount you owe</b> . For details on how to pay, see page 19. | 13 | 1,614,666 |
|-----------|---|----|-----------|

**Third party  
designee**

Do you want to allow another person to discuss this return with the IRS (see page 20)?  **Yes**. Complete the following.  **No**

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

**Sign  
here**

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

|   |      |                     |                      |
|---|------|---------------------|----------------------|
| Your signature  | Date | Your occupation     | Daytime phone number |
| Spouse's signature. If a joint return, <b>both</b> must sign. | Date | Spouse's occupation |                      |

**Paid  
preparer'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.                                       |                        |

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

Form 1040EZ

Income Tax Return for Single and Joint Filers With No Dependents (99) 2009

OMB No. 1545-0074

Label (See page 9.) Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign (see page 9)

Form fields for personal information: Name, Social Security Number, Address, City, and Income (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.

You may benefit from filing Form 1040A or 1040. See Before You Begin on page 4.

Table with 4 columns: Line number, Description, Amount, and Total. Includes lines 1-6 for income calculation.

Payments, Credits, and Tax

Table with 4 columns: Line number, Description, Amount, and Total. Includes lines 7-11 for payments and taxes.

Refund

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

Table with 4 columns: Line number, Description, Amount, and Total. Includes line 12a for refund.

Form fields for direct deposit: Routing number, Account number, and Type (Checking/Savings).

Amount you owe

Table with 4 columns: Line number, Description, Amount, and Total. Includes line 13 for amount owed.

Third party designee

Form fields for third party designee: Name, Phone number, and Personal identification number (PIN).

Sign here

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year.

Joint return? See page 6.

Keep a copy for your records.

Form fields for signatures: Signature, Date, Occupation, and Daytime phone number for both taxpayer and spouse.

Paid preparer's use only

Form fields for paid preparer: Signature, Date, Check if self-employed, Preparer's SSN or PTIN, Firm's name, EIN, and Phone number.

NUMBER OF RETURNS FILED FOR SELECTED LINES

**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2009**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

▶ **See Instructions for Schedule A (Form 1040).**

Name(s) shown on Form 1040

Your social security number

Total Schedules Filed = 46,392,216

|  |   |           |            |           |                                |
|--|---|-----------|------------|-----------|--------------------------------|
| <b>Medical and Dental Expenses</b>                       | <b>Caution.</b> Do not include expenses reimbursed or paid by others.   |           |            |           |                                |
| <b>1</b>   | Medical and dental expenses (see page A-1) . . . . .  | <b>1</b>  | 10,090,297 |           |                                |
| <b>2</b>   | Enter amount from Form 1040, line 38 <b>2</b> . . . . .   |           |            |           |                                |
| <b>3</b>   | Multiply line 2 by 7.5% (.075) . . . . .  | <b>3</b>  | 10,087,293 |           |                                |
| <b>4</b>   | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .   |           |            | <b>4</b>  | 10,090,297                     |
| <b>Taxes You Paid</b>                                    | <b>5</b> State and local <b>(check only one box):</b>   |           |            |           |                                |
|  | <b>a</b> <input type="checkbox"/> Income taxes, or  | <b>5</b>  | 44,016,660 |           | Income Tax = 33,754,929        |
|  | <b>b</b> <input type="checkbox"/> General sales taxes   |           |            |           | General Sales Tax = 10,261,731 |
|  | <b>6</b> Real estate taxes (see page A-5) . . . . .   | <b>6</b>  | 39,987,898 |           |                                |
|  | <b>7</b> New motor vehicle taxes from line 11 of the worksheet on back. Skip this line if you checked box 5b . . . . .  | <b>7</b>  | 2,234,141  |           |                                |
|  | <b>8</b> Other taxes. List type and amount ▶<br>Personal Property Tax = 16,119,827  | <b>8</b>  | 5,435,231  |           |                                |
|  | <b>9</b> Add lines 5 through 8 . . . . .  |           |            | <b>9</b>  | 45,423,760                     |
| <b>Interest You Paid</b>                                 | <b>10</b> Home mortgage interest and points reported to you on Form 1098  | <b>10</b> | 36,110,081 |           |                                |
|  | <b>11</b> Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-7 and show that person's name, identifying no., and address ▶<br>-----<br>-----  | <b>11</b> | 1,070,248  |           |                                |
|  | <b>Note.</b> Personal interest is not deductible.   |           |            |           |                                |
|  | <b>12</b> Points not reported to you on Form 1098. See page A-7 for special rules . . . . .   | <b>12</b> | 2,812,342  |           |                                |
|  | <b>13</b> Qualified mortgage insurance premiums (see page A-7) . . . . .  | <b>13</b> | 3,596,975  |           |                                |
|  | <b>14</b> Investment interest. Attach Form 4952 if required. (See page A-8.)  | <b>14</b> | 1,578,759  |           |                                |
|  | <b>15</b> Add lines 10 through 14 . . . . .   |           |            | <b>15</b> | 37,004,065                     |
| <b>Gifts to Charity</b>                                  | <b>16</b> Gifts by cash or check. If you made any gift of \$250 or more, see page A-8 . . . . .   | <b>16</b> | 34,311,435 |           |                                |
|  | <b>17</b> Other than by cash or check. If any gift of \$250 or more, see page A-8. You <b>must</b> attach Form 8283 if over \$500 . . . . .   | <b>17</b> | 21,867,440 |           |                                |
|  | <b>18</b> Carryover from prior year . . . . .   | <b>18</b> | 557,316    |           |                                |
|  | <b>19</b> Add lines 16 through 18 Capital Gains Deduction Limitation = 28,433 . . . . .   |           |            | <b>19</b> | 37,243,302                     |
| <b>Casualty and Theft Losses</b>                         | <b>20</b> Casualty or theft loss(es). Attach Form 4684. (See page A-10.) . . . . .  |           |            | <b>20</b> | 134,237                        |
| <b>Job Expenses and Certain Miscellaneous Deductions</b> | <b>21</b> Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-10.) ▶<br>-----<br>-----  | <b>21</b> | 14,942,268 |           |                                |
|  | <b>22</b> Tax preparation fees . . . . .  | <b>22</b> | 22,082,123 |           |                                |
|  | <b>23</b> Other expenses—investment, safe deposit box, etc. List type and amount ▶<br>-----<br>-----  | <b>23</b> | 7,586,942  |           |                                |
|  | <b>24</b> Add lines 21 through 23 . . . . .   | <b>24</b> | 28,372,887 |           |                                |
|  | <b>25</b> Enter amount from Form 1040, line 38 <b>25</b> . . . . .  |           |            |           |                                |
|  | <b>26</b> Multiply line 25 by 2% (.02) . . . . .  | <b>26</b> | 28,372,550 |           |                                |
|  | <b>27</b> Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- . . . . .   |           |            | <b>27</b> | 11,867,883                     |
| <b>Other Miscellaneous Deductions</b>                    | <b>28</b> Other—from list on page A-11. List type and amount ▶<br>Gambling Loss Deduction = 876,565 Other than Gambling Ded. = 536,178<br>Property Income, Casualty & Theft Deduction = 14,355  |           |            | <b>28</b> | 1,411,210                      |
| <b>Total Itemized Deductions</b>                         | <b>29</b> Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)?<br><input type="checkbox"/> <b>No.</b> 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 40a.<br><input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See page A-11 for the amount to enter. |           |            | <b>29</b> | 45,695,736                     |
|  | <b>30</b> If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . . 207,516 = ▶ <input type="checkbox"/>  |           |            |           |                                |

SCHEDULE A (Form 1040)

Itemized Deductions

OMB No. 1545-0074

2009

Attachment Sequence No. 07

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040.

See Instructions for Schedule A (Form 1040).

Name(s) shown on Form 1040

Your social security number

Total Schedules Filed = 46,392,216

Medical and Dental Expenses

Caution. Do not include expenses reimbursed or paid by others.

Table with 4 rows: 1 Medical and dental expenses (119,791,957), 2 Enter amount from Form 1040, line 38, 3 Multiply line 2 by 7.5% (.075) (39,926,161), 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-

4 79,865,796

Taxes You Paid

(See page A-2.)

5 State and local (check only one box):

- a Income taxes, or b General sales taxes

Table with 4 rows: 5 State and local taxes (251,658,325), 6 Real estate taxes (167,779,177), 7 New motor vehicle taxes (3,449,410), 8 Other taxes. List type and amount (Personal Property Tax = 6,062,775)

Income Tax = 236,095,574 General Sales Tax = 15,562,752

9 Add lines 5 through 8 432,032,137

Interest You Paid

(See page A-6.)

- 10 Home mortgage interest and points reported to you on Form 1098 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-7 and show that person's name, identifying no., and address

Note. Personal interest is not deductible.

- 12 Points not reported to you on Form 1098. See page A-7 for special rules 13 Qualified mortgage insurance premiums (see page A-7) 14 Investment interest. Attach Form 4952 if required. (See page A-8.) 15 Add lines 10 through 14

Table with 5 rows: 10 414,454,048, 11 6,358,663, 12 1,684,526, 13 5,467,406, 14 14,086,816

15 442,051,459

Gifts to Charity

If you made a gift and got a benefit for it, see page A-8.

- 16 Gifts by cash or check. If you made any gift of \$250 or more, see page A-8 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 18 Carryover from prior year 19 Add lines 16 through 18

Table with 3 rows: 16 129,946,302, 17 31,816,050, 18 27,783,719

19 158,016,526

Casualty and Theft Losses

- 20 Casualty or theft loss(es). Attach Form 4684. (See page A-10.)

20 2,330,132

Job Expenses and Certain Miscellaneous Deductions

(See page A-10.)

- 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-10.) 22 Tax preparation fees 23 Other expenses—investment, safe deposit box, etc. List type and amount 24 Add lines 21 through 23 25 Enter amount from Form 1040, line 38 26 Multiply line 25 by 2% (.02) 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-

Table with 6 rows: 21 75,607,218, 22 6,646,100, 23 30,559,671, 24 112,812,989, 25, 26 66,679,397

27 80,902,507

Other Miscellaneous Deductions

- 28 Other—from list on page A-11. List type and amount Gambling Loss Deduction = 15,345,475 Other than Gambling Ded. = 3,300,753 Property Income, Casualty & Theft Deduction = 2,467,735

28 21,113,963

Total Itemized Deductions

- 29 Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)? 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 40a. Yes. Your deduction may be limited. See page A-11 for the amount to enter. 30 If you elect to itemize deductions even though they are less than your standard deduction, check here

29 1,203,808,276

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Interest and Ordinary Dividends**

OMB No. 1545-0074

**2009**

Attachment  
Sequence No. **08**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040A or 1040.**

▶ **See instructions on back.**

Name(s) shown on return

Your social security number

Total Schedules Filed = 22,210,552

**Part I**  
**Interest**

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

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

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

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

F1040 = 20,068,734

F1040A = 2,141,818

The component parts of line 2 are as follows:

F1040 = 18,973,809

F1040A = 2,047,727

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

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

**Part II**  
**Ordinary Dividends**

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

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

**5** List name of payer ▶

The component parts of line 6 are as follows:

F1040 = 14,367,753

F1040A = 843,376

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

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

**Part III**  
**Foreign Accounts and Trusts**

(See instructions on back.)

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

**7a** At any time during 2009, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions on back for exceptions and filing requirements for Form TD F 90-22.1 . . . . . Yes = 422,364

**b** If "Yes," enter the name of the foreign country ▶

**8** During 2009, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back . . . . . Yes = 43,110

**Amount**

**1**

**2**

21,021,536

**3**

34,240

**4**

**Amount**

**5**

**6**

15,211,129

**Yes**

**No**

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

**Interest and Ordinary Dividends**

OMB No. 1545-0074

**2009**

Attachment  
 Sequence No. **08**

Department of the Treasury  
 Internal Revenue Service (99)

▶ Attach to Form 1040A or 1040.

▶ See instructions on back.

Name(s) shown on return

Total Schedules Filed = 22,210,552

Your social security number

**Part I  
 Interest**

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

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

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

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

F1040 = 20,068,734

F1040A = 2,141,818

The component parts of line 2 are as follows:

F1040 = 150,787,672

F1040A = 8,352,375

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

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

**Part II  
 Ordinary Dividends**

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

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

**5** List name of payer ▶

The component parts of line 6 are as follows:

F1040 = 157,288,451

F1040A = 1,837,188

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

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

**Part III  
 Foreign Accounts and Trusts**

(See instructions on back.)

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

**7a** At any time during 2009, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions on back for exceptions and filing requirements for Form TD F 90-22.1 . . . . .

**b** If "Yes," enter the name of the foreign country ▶

**8** During 2009, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back . . . . .

| Amount |             |
|--------|-------------|
| 1      |             |
| 2      | 159,140,047 |
| 3      | 40,291      |
| 4      |             |

| Amount |             |
|--------|-------------|
| 5      |             |
| 6      | 159,125,639 |

| Yes | No |
|-----|----|
|     |    |
|     |    |

NUMBER OF RETURNS FILED FOR SELECTED LINES

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2009**

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) \_\_\_\_\_

Total Schedules Filed = 25,208,279 Includes 4,485,775 Schedule C-EZ's

**A** Principal business or profession, including product or service (see page C-2 of the instructions) **B** Enter code from pages C-9, 10, & 11  
 ▶ | | 22 | 661 | 892 |

**C** Business name. If no separate business name, leave blank. **D** Employer ID number (EIN), if any  
 | | | | 3,320,633 | |

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

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ▶ \_\_\_\_\_

**G** Did you "materially participate" in the operation of this business during 2009? If "No," see page C-3 for limit on losses  Yes  No

**H** If you started or acquired this business during 2009, check here . . . . . Boxes checked = 1,687,878 ▶

**Part I Income**

|          |   |                                     |        |          |            |
|----------|---|-------------------------------------|--------|----------|------------|
| <b>1</b> | Gross receipts or sales. <b>Caution.</b> See page C-4 and check the box if:<br><ul style="list-style-type: none"> <li>This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or</li> <li>You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see page C-3 for limit on losses.</li> </ul> | <input checked="" type="checkbox"/> | 95,533 | <b>1</b> | 21,501,961 |
| <b>2</b> | Returns and allowances . . . . .  |                                     |        | <b>2</b> | 650,772    |
| <b>3</b> | Subtract line 2 from line 1 . . . . .   |                                     |        | <b>3</b> | 21,502,556 |
| <b>4</b> | Cost of goods sold (from line 42 on page 2) . . . . .   |                                     |        | <b>4</b> | 4,304,538  |
| <b>5</b> | <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .  |                                     |        | <b>5</b> | 21,517,705 |
| <b>6</b> | Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4) . . . . .  |                                     |        | <b>6</b> | 1,034,202  |
| <b>7</b> | <b>Gross income.</b> Add lines 5 and 6 . . . . . ▶  |                                     |        | <b>7</b> | 21,734,708 |

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

|           |   |            |            |           |   |            |            |
|-----------|---|------------|------------|-----------|---|------------|------------|
| <b>8</b>  | Advertising . . . . .   | <b>8</b>   | 5,581,605  | <b>18</b> | Office expense . . . . .                                    | <b>18</b>  | 7,238,206  |
| <b>9</b>  | Car and truck expenses (see page C-4) . . . . .   | <b>9</b>   | 11,420,160 | <b>19</b> | Pension and profit-sharing plans . . . . .                  | <b>19</b>  | 133,136    |
| <b>10</b> | Commissions and fees . . . . .  | <b>10</b>  | 974,422    | <b>20</b> | Rent or lease (see page C-6):                               |            |            |
| <b>11</b> | Contract labor (see page C-4) . . . . .   | <b>11</b>  | 1,938,863  | <b>a</b>  | Vehicles, machinery, and equipment                          | <b>20a</b> | 1,748,408  |
| <b>12</b> | Depletion . . . . .   | <b>12</b>  | 80,137     | <b>b</b>  | Other business property . . . . .                           | <b>20b</b> | 2,978,521  |
| <b>13</b> | Depreciation and section 179 expense deduction (not included in Part III) (see page C-5) . . . . .  | <b>13</b>  | 6,260,208  | <b>21</b> | Repairs and maintenance . . . . .                           | <b>21</b>  | 4,374,854  |
| <b>14</b> | Employee benefit programs (other than on line 19) . . . . .   | <b>14</b>  | 275,070    | <b>22</b> | Supplies (not included in Part III) . . . . .               | <b>22</b>  | 8,891,376  |
| <b>15</b> | Insurance (other than health) . . . . .   | <b>15</b>  | 5,615,051  | <b>23</b> | Taxes and licenses . . . . .                                | <b>23</b>  | 6,099,805  |
| <b>16</b> | Interest:   |            |            | <b>24</b> | Travel, meals, and entertainment:                           |            |            |
| <b>a</b>  | Mortgage (paid to banks, etc.) . . . . .  | <b>16a</b> | 570,349    | <b>a</b>  | Travel . . . . .  | <b>24a</b> | 4,145,297  |
| <b>b</b>  | Other . . . . .   | <b>16b</b> | 1,610,570  | <b>b</b>  | Deductible meals and entertainment (see page C-6) . . . . . | <b>24b</b> | 6,044,390  |
| <b>17</b> | Legal and professional services . . . . .   | <b>17</b>  | 7,196,621  | <b>25</b> | Utilities . . . . .   | <b>25</b>  | 8,205,661  |
| <b>18</b> |   |            |            | <b>26</b> | Wages (less employment credits) . . . . .                   | <b>26</b>  | 1,122,273  |
| <b>19</b> |   |            |            | <b>27</b> | Other expenses (from line 48 on page 2) . . . . .           | <b>27</b>  | 11,848,550 |
| <b>20</b> |   |            |            |           |   |            |            |
| <b>21</b> |   |            |            |           |   |            |            |
| <b>22</b> |   |            |            |           |   |            |            |
| <b>23</b> |   |            |            |           |   |            |            |
| <b>24</b> |   |            |            |           |   |            |            |
| <b>25</b> |   |            |            |           |   |            |            |
| <b>26</b> |   |            |            |           |   |            |            |
| <b>27</b> |   |            |            |           |   |            |            |
| <b>28</b> | <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 . . . . . ▶  | <b>28</b>  | 19,161,544 | <b>28</b> |   | <b>28</b>  | 19,161,544 |
| <b>29</b> | Tentative profit or (loss). Subtract line 28 from line 7 . . . . .  | <b>29</b>  | 22,398,594 | <b>29</b> |   | <b>29</b>  | 22,398,594 |
| <b>30</b> | Expenses for business use of your home. Attach <b>Form 8829</b> . . . . .   | <b>30</b>  | 3,420,741  | <b>30</b> |   | <b>30</b>  | 3,420,741  |
| <b>31</b> | <b>Net profit or (loss).</b> Subtract line 30 from line 29.<br><ul style="list-style-type: none"> <li>If a profit, enter on both <b>Form 1040, line 12</b>, and <b>Schedule SE, line 2</b>, or on <b>Form 1040NR, line 13</b> (if you checked the box on line 1, see page C-7). Estates and trusts, enter on <b>Form 1041, line 3</b>.</li> <li>If a loss, you <b>must</b> go to line 32. nondeductible loss (+)/suspended loss carryover (-) 131,036</li> </ul>  | <b>31</b>  | 22,111,784 | <b>31</b> |   | <b>31</b>  | 22,111,784 |
| <b>32</b> | If you have a loss, check the box that describes your investment in this activity (see page C-7).<br><ul style="list-style-type: none"> <li>If you checked 32a, enter the loss on both <b>Form 1040, line 12</b>, and <b>Schedule SE, line 2</b>, or on <b>Form 1040NR, line 13</b> (if you checked the box on line 1, see the line 31 instructions on page C-7). Estates and trusts, enter on <b>Form 1041, line 3</b>.</li> <li>If you checked 32b, you <b>must</b> attach <b>Form 6198</b>. Your loss may be limited.</li> </ul> |            |            |           |   |            |            |

Total boxes checked = 5,804,978  
**32a**  All investment is at risk.  
**32b**  Some investment is not at risk.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2009**

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) \_\_\_\_\_

Total Schedules Filed = 25,208,279 Includes 4,485,775 Schedule C-EZ's

**A** Principal business or profession, including product or service (see page C-2 of the instructions) **B** Enter code from pages C-9, 10, & 11

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

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

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ▶

**G** Did you "materially participate" in the operation of this business during 2009? If "No," see page C-3 for limit on losses  Yes  No

**H** If you started or acquired this business during 2009, check here

**Part I Income**

|  |                          |          |               |
|--|--------------------------|----------|---------------|
| <b>1</b> Gross receipts or sales. <b>Caution.</b> See page C-4 and check the box if:<br><ul style="list-style-type: none"> <li>This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or</li> <li>You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see page C-3 for limit on losses.</li> </ul> | <input type="checkbox"/> | <b>1</b> | 1,197,012,100 |
| <b>2</b> Returns and allowances  |                          | <b>2</b> | 27,171,172    |
| <b>3</b> Subtract line 2 from line 1   |                          | <b>3</b> | 1,169,840,928 |
| <b>4</b> Cost of goods sold (from line 42 on page 2)   |                          | <b>4</b> | 376,651,004   |
| <b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3  |                          | <b>5</b> | 793,189,924   |
| <b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4)  |                          | <b>6</b> | 18,813,490    |
| <b>7</b> <b>Gross income.</b> Add lines 5 and 6  |                          | <b>7</b> | 812,003,415   |

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

|   |            |            |  |            |   |
|---|------------|------------|--|------------|---|
| <b>8</b> Advertising  | <b>8</b>   | 13,638,752 | <b>18</b> Office expense                                   | <b>18</b>  | 11,759,544  |
| <b>9</b> Car and truck expenses (see page C-4)  | <b>9</b>   | 75,184,083 | <b>19</b> Pension and profit-sharing plans                 | <b>19</b>  | 1,181,846   |
| <b>10</b> Commissions and fees  | <b>10</b>  | 11,793,239 | <b>20</b> Rent or lease (see page C-6):                    |            |   |
| <b>11</b> Contract labor (see page C-4)   | <b>11</b>  | 32,317,256 | <b>a</b> Vehicles, machinery, and equipment                | <b>20a</b> | 7,884,803   |
| <b>12</b> Depletion   | <b>12</b>  | 699,266    | <b>b</b> Other business property                           | <b>20b</b> | 32,881,204  |
| <b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see page C-5)  | <b>13</b>  | 34,563,332 | <b>21</b> Repairs and maintenance                          | <b>21</b>  | 14,335,673  |
| <b>14</b> Employee benefit programs (other than on line 19)   | <b>14</b>  | 2,883,924  | <b>22</b> Supplies (not included in Part III)              | <b>22</b>  | 29,815,291  |
| <b>15</b> Insurance (other than health)   | <b>15</b>  | 17,100,905 | <b>23</b> Taxes and licenses                               | <b>23</b>  | 17,005,858  |
| <b>16</b> Interest:   |            |            | <b>24</b> Travel, meals, and entertainment:                |            |   |
| <b>a</b> Mortgage (paid to banks, etc.)   | <b>16a</b> | 5,320,265  | <b>a</b> Travel  | <b>24a</b> | 11,331,522  |
| <b>b</b> Other  | <b>16b</b> | 7,052,832  | <b>b</b> Deductible meals and entertainment (see page C-6) | <b>24b</b> | 7,518,563   |
| <b>17</b> Legal and professional services   | <b>17</b>  | 10,273,959 | <b>25</b> Utilities  | <b>25</b>  | 23,643,543  |
| <b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27  | <b>28</b>  |            | <b>26</b> Wages (less employment credits)                  | <b>26</b>  | 75,032,909  |
| <b>29</b> Tentative profit or (loss). Subtract line 28 from line 7  | <b>29</b>  |            | <b>27</b> Other expenses (from line 48 on page 2)          | <b>27</b>  | 110,106,645   |
| <b>30</b> Expenses for business use of your home. Attach <b>Form 8829</b>   | <b>30</b>  |            |  |            |   |
| <b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.   | <b>31</b>  |            |  |            |   |
| • If a profit, enter on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> (if you checked the box on line 1, see page C-7). Estates and trusts, enter on <b>Form 1041, line 3</b> .   |            |            |  |            |   |
| • If a loss, you <b>must</b> go to line 32.   |            |            |  |            |   |
| <b>32</b> If you have a loss, check the box that describes your investment in this activity (see page C-7).   |            |            |  |            |   |
| • If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> (if you checked the box on line 1, see the line 31 instructions on page C-7). Estates and trusts, enter on <b>Form 1041, line 3</b> . |            |            |  |            |   |
| • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.   |            |            |  |            |   |
|   |            |            |  |            | 244,982,827   |
|   |            |            |  |            | 557,071,074   |
|   |            |            |  |            | 254,932,341   |
|   |            |            |  |            | 10,846,431  |
|   |            |            |  |            | 896,917   |
|   |            |            |  |            | <b>32a</b> <input type="checkbox"/> All investment is at risk.      |
|   |            |            |  |            | <b>32b</b> <input type="checkbox"/> Some investment is not at risk. |





NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE C-EZ (Form 1040)

Net Profit From Business

(Sole Proprietorship)

OMB No. 1545-0074

2009

Attachment Sequence No. 09A

Department of the Treasury Internal Revenue Service (99)

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

Name of proprietor

Social security number (SSN)

Total Schedules Filed = 4,485,775 Data is tabulated with the Schedule C's

Part I General Information

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

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

And You:

- Had no employees during the year.
Are not required to file Form 4562, Depreciation and Amortization, for this business.
Do not deduct expenses for business use of your home.
Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter business code (see page 2)

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

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

Part II Figure Your Net Profit

1 Gross receipts. Caution. See the instructions for Schedule C, line 1, on page C-4 and check the box if:

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

Form with a box for selection and a line for entry.

1

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

2

3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13.

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 2009, enter the number of miles you used your vehicle for:

a Business b Commuting (see page 2) c Other

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

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

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

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

SCHEDULE C-EZ (Form 1040)

Net Profit From Business

(Sole Proprietorship)

OMB No. 1545-0074

2009

Attachment Sequence No. 09A

Department of the Treasury Internal Revenue Service (99)

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

Name of proprietor

Social security number (SSN)

Total Schedules Filed = 4,485,775 Data is tabulated with the Schedule C's

Part I General Information

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

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

And You:

- Had no employees during the year. Are not required to file Form 4562, Depreciation and Amortization, for this business. Do not deduct expenses for business use of your home. Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter business code (see page 2)

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

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

Part II Figure Your Net Profit

1 Gross receipts. Caution. See the instructions for Schedule C, line 1, on page C-4 and check the box if:

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

Form with a box and a right-pointing arrow.

1

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

2

3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13. (If you checked the box on line 1, do not report the amount from line 3 on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3

3

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

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

5 Of the total number of miles you drove your vehicle during 2009, enter the number of miles you used your vehicle for:

a Business b Commuting (see page 2) c Other

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

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

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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2009**

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 = 20,432,994 Total Sales Reported with Form 1099 = 15,649,910

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

| (a) Description of property<br>(Example: 100 sh. XYZ Co.)  | (b) Date acquired<br>(Mo., day, yr.) | (c) Date sold<br>(Mo., day, yr.) | (d) Sales price<br>(see page D-7 of<br>the instructions) | (e) Cost or other basis<br>(see page D-7 of<br>the instructions) | (f) Gain or (loss)<br>Subtract (e) from (d) |
|--|--------------------------------------|----------------------------------|--|--|---|
| <b>1</b>   |                                      |                                  |  |  |   |
| <b>2</b> Enter your short-term totals, if any, from Schedule D-1, line 2 . . . . .   |                                      |                                  |  |  | 8,969,362                                   |
| <b>3</b> <b>Total short-term sales price amounts.</b> Add lines 1 and 2 in column (d) . . . . .  |                                      |                                  | 9,379,621  |  |   |
| <b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .  |                                      |                                  |  |  | 704,380                                     |
| <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .   |                                      |                                  |  |  | 1,163,070                                   |
| <b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 10 of your <b>Capital Loss Carryover Worksheet</b> on page D-7 of the instructions . . . . . |                                      |                                  |  |  | ( 3,848,853 )                               |
| <b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f) . . . . .   |                                      |                                  |  |  | 10,982,206                                  |

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

| (a) Description of property<br>(Example: 100 sh. XYZ Co.)  | (b) Date acquired<br>(Mo., day, yr.) | (c) Date sold<br>(Mo., day, yr.) | (d) Sales price<br>(see page D-7 of<br>the instructions) | (e) Cost or other basis<br>(see page D-7 of<br>the instructions) | (f) Gain or (loss)<br>Subtract (e) from (d) |
|--|--------------------------------------|----------------------------------|--|--|---|
| <b>8</b>   |                                      |                                  |  |  |   |
| <b>9</b> Enter your long-term totals, if any, from Schedule D-1, line 9 . . . . .  |                                      |                                  |  |  | 11,729,360                                  |
| <b>10</b> <b>Total long-term sales price amounts.</b> Add lines 8 and 9 in column (d) . . . . .  |                                      |                                  | 12,463,944   |  |   |
| <b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .                       |                                      |                                  |  |  | 2,102,946                                   |
| <b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .   |                                      |                                  |  |  | 1,807,538                                   |
| <b>13</b> Capital gain distributions. See page D-2 of the instructions . . . . .   |                                      |                                  |  |  | 3,440,723                                   |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 15 of your <b>Capital Loss Carryover Worksheet</b> on page D-7 of the instructions . . . . . |                                      |                                  |  |  | ( 6,616,370 )                               |
| <b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f). Then go to Part III on the back . . . . .                                   |                                      |                                  |  |  | 16,878,480                                  |

**SCHEDULE D  
 (Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2009**

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 = 20,432,994 Total Sales Reported with Form 1099 = 4,025,988,276

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

| (a) Description of property<br>(Example: 100 sh. XYZ Co.)  | (b) Date acquired<br>(Mo., day, yr.) | (c) Date sold<br>(Mo., day, yr.) | (d) Sales price<br>(see page D-7 of<br>the instructions) | (e) Cost or other basis<br>(see page D-7 of<br>the instructions) | (f) Gain or (loss)<br>Subtract (e) from (d) |
|--|--------------------------------------|----------------------------------|--|--|---|
| <b>1</b>   |                                      |                                  |  |  |   |
| <b>2</b> Enter your short-term totals, if any, from Schedule D-1, line 2 . . . . .   |                                      |                                  | <b>2</b>   |  | -25,848,675                                 |
| <b>3</b> Total short-term sales price amounts. Add lines 1 and 2 in column (d) . . . . .   |                                      |                                  | <b>3</b> 2,865,767,274                                   |  |   |
| <b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824  |                                      |                                  |  | <b>4</b>   | 3,284,872                                   |
| <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .   |                                      |                                  |  | <b>5</b>   | 19,864,303                                  |
| <b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 10 of your <b>Capital Loss Carryover Worksheet</b> on page D-7 of the instructions . . . . . |                                      |                                  |  | <b>6</b>   | ( 231,750,190 )                             |
| <b>7</b> Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f) . . . . .  |                                      |                                  |  | <b>7</b>   | -234,449,690                                |

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

| (a) Description of property<br>(Example: 100 sh. XYZ Co.)  | (b) Date acquired<br>(Mo., day, yr.) | (c) Date sold<br>(Mo., day, yr.) | (d) Sales price<br>(see page D-7 of<br>the instructions) | (e) Cost or other basis<br>(see page D-7 of<br>the instructions) | (f) Gain or (loss)<br>Subtract (e) from (d) |
|--|--------------------------------------|----------------------------------|--|--|---|
| <b>8</b>   |                                      |                                  |  |  |   |
| <b>9</b> Enter your long-term totals, if any, from Schedule D-1, line 9 . . . . .  |                                      |                                  | <b>9</b>   |  | -54,131,235                                 |
| <b>10</b> Total long-term sales price amounts. Add lines 8 and 9 in column (d) . . . . .   |                                      |                                  | <b>10</b> 1,160,221,002                                  |  |   |
| <b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .                       |                                      |                                  |  | <b>11</b>  | 82,951,593                                  |
| <b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .   |                                      |                                  |  | <b>12</b>  | 21,130,036                                  |
| <b>13</b> Capital gain distributions. See page D-2 of the instructions . . . . .   |                                      |                                  |  | <b>13</b>  | 2,050,342                                   |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 15 of your <b>Capital Loss Carryover Worksheet</b> on page D-7 of the instructions . . . . . |                                      |                                  |  | <b>14</b>  | ( 271,148,438 )                             |
| <b>15</b> Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back . . . . .  |                                      |                                  |  | <b>15</b>  | -219,147,700                                |

**Part III Summary**

|   |           |            |  |
|---|-----------|------------|--|
| <p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <p>If line 16 is:</p> <ul style="list-style-type: none"> <li>• A <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• A <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• <b>Zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>  | <b>16</b> | 19,539,842 |  |
| <p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>  |           |            |  |
| <p><b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> on page D-8 of the instructions . . . . . ▶</p>  | <b>18</b> | 48,911     |  |
| <p><b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> on page D-9 of the instructions . . . . . ▶</p>  | <b>19</b> | 444,518    |  |
| <p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <b>Do not</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Schedule D Tax Worksheet</b> on page D-10 of the instructions. <b>Do not</b> complete lines 21 and 22 below.</p> |           |            |  |
| <p><b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>   | <b>21</b> | ( )        |  |
| <p><b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.</p>  |           |            |  |

**Part III Summary**

|   |           |              |  |
|---|-----------|--------------|--|
| <p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p>  | <b>16</b> | -453,597,199 |  |
| <p>If line 16 is:</p> <ul style="list-style-type: none"> <li>● A <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>● A <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>● <b>Zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>   |           |              |  |
| <p><b>17</b> Are lines 15 and 16 <b>both</b> gains?<br/> <input type="checkbox"/> <b>Yes.</b> Go to line 18.<br/> <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>  |           |              |  |
| <p><b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> on page D-8 of the instructions . . . . . ▶</p>  | <b>18</b> | 250,334,911  |  |
| <p><b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> on page D-9 of the instructions . . . . . ▶</p>  | <b>19</b> | 7,343,071    |  |
| <p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?<br/> <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <b>Do not</b> complete lines 21 and 22 below.<br/> <input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Schedule D Tax Worksheet</b> on page D-10 of the instructions. <b>Do not</b> complete lines 21 and 22 below.</p> |           |              |  |
| <p><b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>● The loss on line 16 or</li> <li>● (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul>  | <b>21</b> | ( )          |  |
| <p><b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>  |           |              |  |
| <p><b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?<br/> <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).<br/> <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.</p>  |           |              |  |

**SCHEDULE E  
(Form 1040)**

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2009**

Attachment Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return

Your social security number

Total Schedules Filed = 17,969,382

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

|          |   |          |  |                        |           |
|----------|---|----------|--|------------------------|-----------|
| <b>1</b> | List the type and address of each <b>rental real estate property</b> :  | <b>2</b> | 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: | <b>Yes</b>             | <b>No</b> |
| <b>A</b> | Number of RENTALS = 8,622,551 Total # of rental properties = 14,858,285 |          | • 14 days <b>or</b>  | <b>A</b> Yes = 182,051 |           |
| <b>B</b> | Number of ROYALTIES = 1,476,293 Total # of Royalties = 2,229,766        |          | • 10% of the total days rented at fair rental value?   | <b>B</b>               |           |
| <b>C</b> |   |          | (See page E-3)   | <b>C</b>               |           |

| Income:  | Properties              |           |                      | Totals<br>(Add columns A, B, and C.) |
|--|-------------------------|-----------|----------------------|--------------------------------------|
|  | A                       | B         | C                    |                                      |
| <b>3</b> Rents received . . . . .  | <b>3</b> RENT           |           |                      | <b>3</b> 9,293,002                   |
| <b>4</b> Royalties received . . . . .  | <b>4</b>                | ROYALTY   |                      | <b>4</b> 1,765,850                   |
| <b>Expenses:</b>   |                         |           |                      |                                      |
| <b>5</b> Advertising . . . . .   | <b>5</b>                |           |                      |                                      |
| <b>6</b> Auto and travel (see page E-4) . . . . .  | <b>6</b>                |           |                      |                                      |
| <b>7</b> Cleaning and maintenance . . . . .  | <b>7</b>                |           |                      |                                      |
| <b>8</b> Commissions. . . . .  | <b>8</b>                |           |                      |                                      |
| <b>9</b> Insurance . . . . .   | <b>9</b>                |           |                      |                                      |
| <b>10</b> Legal and other professional fees . . . . .  | <b>10</b>               |           |                      |                                      |
| <b>11</b> Management fees . . . . .  | <b>11</b>               |           |                      |                                      |
| <b>12</b> Mortgage interest paid to banks, etc. (see page E-5) . . . . .   | <b>12</b>               |           |                      | <b>12</b> 5,316,699                  |
| <b>13</b> Other interest. . . . .  | <b>13</b>               |           |                      |                                      |
| <b>14</b> Repairs. . . . .   | <b>14</b>               |           |                      |                                      |
| <b>15</b> Supplies . . . . .   | <b>15</b>               |           |                      |                                      |
| <b>16</b> Taxes . . . . .  | <b>16</b>               |           |                      |                                      |
| <b>17</b> Utilities . . . . .  | <b>17</b>               |           |                      |                                      |
| <b>18</b> Other (list) ▶   | <b>18</b>               |           |                      |                                      |
| <b>19</b> Add lines 5 through 18. . . . .  | <b>19</b> 9,082,489     | 990,165   |                      | <b>19</b>                            |
| <b>20</b> Depreciation expense or depletion (see page E-5) . . . . .   | <b>20</b> 7,680,028     | 568,732   |                      | <b>20</b>                            |
| <b>21</b> Total expenses. Add lines 19 and 20  | <b>21</b>               |           |                      |                                      |
| <b>22</b> Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file <b>Form 6198</b> . . . . .  | <b>22</b> 9,805,976     | 1,757,613 |                      |                                      |
| <b>23</b> Deductible rental real estate loss. <b>Caution.</b> Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file <b>Form 8582</b> . Real estate professionals <b>must</b> complete line 43 on page 2 . . . . .  | <b>23</b> ( 4,923,265 ) | ( )       | 1,496,027<br>745,053 |                                      |
| <b>24</b> <b>Income.</b> Add positive amounts shown on line 22. <b>Do not</b> include any losses . . . . .   | <b>24</b>               |           |                      | <b>24</b> 6,210,424                  |
| <b>25</b> <b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here . . . . .   | <b>25</b>               |           |                      | <b>25</b> ( 5,762,870 )              |
| <b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . . | <b>26</b>               |           |                      | <b>26</b> 10,274,481                 |

**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2009**

Attachment Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return

Your social security number

Total Schedules Filed = 17,969,382

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

|          |  |  |            |           |
|----------|--|--|------------|-----------|
| <b>1</b> | List the type and address of each <b>rental real estate property</b> : | <b>2</b> 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:<br>• 14 days <b>or</b><br>• 10% of the total days rented at fair rental value?<br>(See page E-3) | <b>Yes</b> | <b>No</b> |
|          |  |  | <b>A</b>   |           |
|          |  |  | <b>B</b>   |           |
|          |  |  | <b>C</b>   |           |

| Income:  | Properties |                |            |   |            |           | Totals                     |                |
|--|------------|----------------|------------|---|------------|-----------|----------------------------|----------------|
|  |            | A              | B          | C |            |           | (Add columns A, B, and C.) |                |
| <b>3</b> Rents received . . . . .  | <b>3</b>   | RENT           |            |   |            |           | <b>3</b>                   | 267,024,718    |
| <b>4</b> Royalties received . . . . .  | <b>4</b>   |                | ROYALTY    |   |            |           | <b>4</b>                   | 21,107,351     |
| <b>Expenses:</b>   |            |                |            |   |            |           |                            |                |
| <b>5</b> Advertising . . . . .   | <b>5</b>   |                |            |   |            |           |                            |                |
| <b>6</b> Auto and travel (see page E-4) . . . . .  | <b>6</b>   |                |            |   |            |           |                            |                |
| <b>7</b> Cleaning and maintenance . . . . .  | <b>7</b>   |                |            |   |            |           |                            |                |
| <b>8</b> Commissions. . . . .  | <b>8</b>   |                |            |   |            |           |                            |                |
| <b>9</b> Insurance . . . . .   | <b>9</b>   |                |            |   |            |           |                            |                |
| <b>10</b> Legal and other professional fees . . . . .  | <b>10</b>  |                |            |   |            |           |                            |                |
| <b>11</b> Management fees . . . . .  | <b>11</b>  |                |            |   |            |           |                            |                |
| <b>12</b> Mortgage interest paid to banks, etc. (see page E-5) . . . . .   | <b>12</b>  |                |            |   |            |           | <b>12</b>                  | 75,229,333     |
| <b>13</b> Other interest. . . . .  | <b>13</b>  |                |            |   |            |           |                            |                |
| <b>14</b> Repairs. . . . .   | <b>14</b>  |                |            |   |            |           |                            |                |
| <b>15</b> Supplies . . . . .   | <b>15</b>  |                |            |   |            |           |                            |                |
| <b>16</b> Taxes . . . . .  | <b>16</b>  |                |            |   |            |           |                            |                |
| <b>17</b> Utilities . . . . .  | <b>17</b>  |                |            |   |            |           |                            |                |
| <b>18</b> Other (list) ▶ . . . . .   | <b>18</b>  |                |            |   |            |           |                            |                |
| <b>19</b> Add lines 5 through 18. . . . .  | <b>19</b>  | 212,417,383    | 3,682,518  |   |            |           | <b>19</b>                  |                |
| <b>20</b> Depreciation expense or depletion (see page E-5) . . . . .   | <b>20</b>  | 66,096,551     | 1,912,602  |   |            |           | <b>20</b>                  |                |
| <b>21</b> Total expenses. Add lines 19 and 20  | <b>21</b>  |                |            |   |            |           |                            |                |
| <b>22</b> Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file <b>Form 6198</b> . . . . .  | <b>22</b>  | -11,489,216    | 15,512,231 |   |            |           |                            |                |
| <b>23</b> Deductible rental real estate loss. <b>Caution.</b> Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file <b>Form 8582</b> . Real estate professionals <b>must</b> complete line 43 on page 2 . . . . .  | <b>23</b>  | ( 54,133,296 ) | ( )        |   | 23,035,123 | 8,701,225 |                            |                |
| <b>24</b> <b>Income.</b> Add positive amounts shown on line 22. <b>Do not</b> include any losses . . . . .   | <b>24</b>  |                |            |   |            |           | <b>24</b>                  | 85,501,274     |
| <b>25</b> <b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here . . . . .   | <b>25</b>  |                |            |   |            |           | <b>25</b>                  | ( 67,144,361 ) |
| <b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . . | <b>26</b>  |                |            |   |            |           | <b>26</b>                  | 18,356,913     |

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? If you answered "Yes," see page E-7 before completing this section. 9,620,171

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 5 main 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 for 29a and 29b.

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 main 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 for 34a and 34b, 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. Row 38 shows 3,201 and 8,862.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40 (560,375), 41 (16,432,633), 42 (757,024), 43 (406,159).

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

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

Your social security number

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

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See page E-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? If you answered "Yes," see page E-7 before completing this section. Yes No

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 A, B, C, D.

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 A-D, 29a Totals, 29b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, 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 A, B, 34a Totals, 34b Totals, 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 38, 39.

Part V Summary

Table with 4 columns: Description, Amount, and other columns. Rows 40, 41, 42, 43.

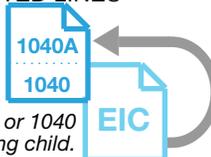
\*Entry for this line is greater than zero, but too small to report

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

**Earned Income Credit**

Qualifying Child Information



OMB No. 1545-0074

**2009**

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 = 20,800,235

Your social security number

**Before you begin:**

- See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



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

**Child 3**

|   | First name  | Last name  | First name  | Last name  | First name  | Last name  |
|---|---|--|---|--|---|--|
| <b>1 Child's name</b><br>If you have more than three qualifying children, you only have to list three to get the maximum credit.  |   |  |   |  |   |  |
| <b>2 Child's SSN</b><br>The child must have an SSN as defined on page 45 of the Form 1040A instructions or page 51 of the Form 1040 instructions unless the child was born and died in 2009. If your child was born and died in 2009 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records. | 20,800,234  |  | 10,840,001  |  | 3,134,241   |  |
| <b>3 Child's year of birth</b>  | Year <u>20,800,235</u>  |  | Year <u>10,840,001</u>  |  | Year <u>3,135,245</u>   |  |
|   | <small>If born after 1990 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small> |  | <small>If born after 1990 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small> |  | <small>If born after 1990 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small> |  |
| <b>4 a</b> Was the child under age 24 at the end of 2009, a student, and younger than you (or your spouse, if filing jointly)?  | <input type="checkbox"/> Yes.<br>1,301,719<br><i>Go to line 5.</i>  | <input type="checkbox"/> No.<br><i>Continue.</i>                     | <input type="checkbox"/> Yes.<br>554,050<br><i>Go to line 5.</i>  | <input type="checkbox"/> No.<br><i>Continue.</i>                     | <input type="checkbox"/> Yes.<br>143,224<br><i>Go to line 5.</i>  | <input type="checkbox"/> No.<br><i>Continue.</i>                     |
| <b>b</b> Was the child permanently and totally disabled during any part of 2009?  | <input type="checkbox"/> Yes.<br><i>Continue.</i><br>504,670  | <input type="checkbox"/> No.<br>The child is not a qualifying child. | <input type="checkbox"/> Yes.<br><i>Continue.</i><br>176,873  | <input type="checkbox"/> No.<br>The child is not a qualifying child. | <input type="checkbox"/> Yes.<br><i>Continue.</i><br>42,087   | <input type="checkbox"/> No.<br>The child is not a qualifying child. |
| <b>5 Child's relationship to you</b><br>(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)   | <b>20,800,235</b>   |  | <b>10,840,001</b>   |  | <b>3,136,249</b>  |  |
| <b>6 Number of months child lived with you in the United States during 2009</b><br><br>• If the child lived with you for more than half of 2009 but less than 7 months, enter "7."<br><br>• If the child was born or died in 2009 and your home was the child's home for the entire time he or she was alive during 2009, enter "12."   | <b>20,792,903</b>   |  | <b>10,835,670</b>   |  | <b>3,135,253</b>  |  |
|   | _____ months<br><i>Do not enter more than 12 months.</i>  |  | _____ months<br><i>Do not enter more than 12 months.</i>  |  | _____ months<br><i>Do not enter more than 12 months.</i>  |  |

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

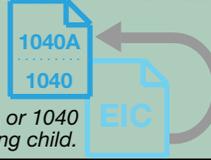
**Earned Income Credit**

OMB No. 1545-0074

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

Qualifying Child Information

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



2009

Attachment  
Sequence No. **43**

Your social security number

Total Schedules Filed = 20,800,235

**Before you begin:**

- See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



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

**Child 3**

|   | First name  | Last name  | First name  | Last name  | First name  | Last name  |
|---|---|--|---|--|---|--|
| <b>1 Child's name</b><br>If you have more than three qualifying children, you only have to list three to get the maximum credit.  |   |  |   |  |   |  |
| <b>2 Child's SSN</b><br>The child must have an SSN as defined on page 45 of the Form 1040A instructions or page 51 of the Form 1040 instructions unless the child was born and died in 2009. If your child was born and died in 2009 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records. |   |  |   |  |   |  |
| <b>3 Child's year of birth</b>  | Year _____<br><small>If born after 1990 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small> |  | Year _____<br><small>If born after 1990 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small> |  | Year _____<br><small>If born after 1990 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small> |  |
| <b>4 a</b> Was the child under age 24 at the end of 2009, a student, and younger than you (or your spouse, if filing jointly)?  | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br><i>Go to line 5.</i>  | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br><i>Continue.</i>                     | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br><i>Go to line 5.</i>  | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br><i>Continue.</i>                     | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br><i>Go to line 5.</i>  | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br><i>Continue.</i>                     |
| <b>b</b> Was the child permanently and totally disabled during any part of 2009?  | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br><i>Continue.</i>  | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br>The child is not a qualifying child. | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br><i>Continue.</i>  | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br>The child is not a qualifying child. | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br><i>Continue.</i>  | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br>The child is not a qualifying child. |
| <b>5 Child's relationship to you</b><br>(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)   |   |  |   |  |   |  |
| <b>6 Number of months child lived with you in the United States during 2009</b><br>• If the child lived with you for more than half of 2009 but less than 7 months, enter "7."<br>• If the child was born or died in 2009 and your home was the child's home for the entire time he or she was alive during 2009, enter "12."   | _____ months<br><i>Do not enter more than 12 months.</i>  |  | _____ months<br><i>Do not enter more than 12 months.</i>  |  | _____ months<br><i>Do not enter more than 12 months.</i>  |  |



**SCHEDULE F  
 (Form 1040)**

**Profit or Loss From Farming**

OMB No. 1545-0074

**2009**

Attachment  
 Sequence No. **14**

Department of the Treasury  
 Internal Revenue Service (99)

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

▶ See Instructions for Schedule F (Form 1040).

Name of proprietor: Total Schedules Filed = 1,991,872 Social security number (SSN):

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

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

**E** Did you "materially participate" in the operation of this business during 2009? If "No," see page F-2 for limit on passive losses.  Yes  No

**Part I Farm Income—Cash Method.** Complete Parts I and II (Accrual method. 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  | 25,417,724                |    |                |
| 2  | Cost or other basis of livestock and other items reported on line 1   | 2  | 15,600,009                |    |                |
| 3  | Subtract line 2 from line 1   | 3  | 9,817,715                 |    |                |
| 4  | Sales of livestock, produce, grains, and other products you raised  | 4  | **93,674,084              |    |                |
| 5a | Cooperative distributions (Form(s) 1099-PATR)   | 5a | **8,642,827               | 5b | Taxable amount |
| 6a | Agricultural program payments (see page F-3)  | 6a | **5,866,646               | 6b | Taxable amount |
| 7  | Commodity Credit Corporation (CCC) loans (see page F-3):  |    |                           |    |                |
| a  | CCC loans reported under election   | 7a | **646,187                 |    |                |
| b  | CCC loans forfeited   | 7b | **121,012                 | 7c | Taxable amount |
| 8  | Crop insurance proceeds and federal crop disaster payments (see page F-3):  |    |                           |    |                |
| a  | Amount received in 2009   | 8a | 5,470,785                 | 8b | Taxable amount |
| c  | If election to defer to 2010 is attached, check here <input type="checkbox"/>   | 8d | Amount deferred from 2008 | 8d |                |
| 9  | Custom hire (machine work) income   | 9  | **4,155,565               |    |                |
| 10 | Other income, including federal and state gasoline or fuel tax credit or refund (see page F-3)  | 10 | **9,059,288               |    |                |
| 11 | <b>Gross income.</b> Add amounts in the right column for lines 3 through 10. If you use the accrual method to figure your income, enter the amount from Part III, line 51 | 11 | 131,517,710               |    |                |

**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  | 1,858,336  | 25 | Pension and profit-sharing plans   | 25  | 15,591    |
| 13 | Chemicals   | 13  | 5,856,153  | 26 | Rent or lease (see page F-6):      |     |           |
| 14 | Conservation expenses (see page F-5)  | 14  | 94,768     | a  | Vehicles, machinery, and equipment | 26a |           |
| 15 | Custom hire (machine work)  | 15  | 4,136,639  | b  | Other (land, animals, etc.)        | 26b |           |
| 16 | Depreciation and section 179 expense deduction not claimed elsewhere (see page F-5) | 16  | 25,864,289 | 27 | Repairs and maintenance            | 27  | 8,748,931 |
| 17 | Employee benefit programs other than on line 25                                     | 17  | 386,802    | 28 | Seeds and plants                   | 28  | 8,184,851 |
| 18 | Feed  | 18  | 15,474,657 | 29 | Storage and warehousing            | 29  |           |
| 19 | Fertilizers and lime  | 19  | 12,971,840 | 30 | Supplies                           | 30  | 4,277,947 |
| 20 | Freight and trucking  | 20  |            | 31 | Taxes                              | 31  | 2,976,415 |
| 21 | Gasoline, fuel, and oil   | 21  | 6,209,403  | 32 | Utilities                          | 32  |           |
| 22 | Insurance (other than health)   | 22  | 4,950,721  | 33 | Veterinary, breeding, and medicine | 33  |           |
| 23 | Interest:   |     |            | 34 | Other expenses (specify):          |     |           |
| a  | Mortgage (paid to banks, etc.)  | 23a | 4,288,134  | a  | -----                              | 34a |           |
| b  | Other   | 23b | 4,109,239  | b  | -----                              | 34b |           |
| 24 | Labor hired (less employment credits)   | 24  | 5,937,617  | c  | -----                              | 34c |           |
|    |   |     |            | d  | -----                              | 34d |           |
|    |   |     |            | e  | -----                              | 34e |           |
|    |   |     |            | f  | -----                              | 34f |           |

35 **Total expenses.** Add lines 12 through 34f. If line 34f is negative, see instructions ▶ 35 147,363,303

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. Total of all unmarked expenses = 31,020,969 }  
 • If a loss, you must go to line 37. Nondeductible Loss (+) / Suspended Carryover (-) = 114,031

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. } 37a  All investment is at risk.  
 • If you checked 37b, you must attach Form 6198. Your loss may be limited. } 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.

|            |  |            |           |  |            |                |                      |
|------------|--|------------|-----------|--|------------|----------------|----------------------|
| <b>38</b>  | Sales of livestock, produce, grains, and other products . . . . .  |            |           |  | <b>38</b>  | **1,209,622    |                      |
| <b>39a</b> | Cooperative distributions (Form(s) 1099-PATR) . . . . .  | <b>39a</b> | **460,102 |  | <b>39b</b> | Taxable amount | <b>39b</b> **451,900 |
| <b>40a</b> | Agricultural program payments . . . . .  | <b>40a</b> | **660,149 |  | <b>40b</b> | Taxable amount | <b>40b</b> **654,405 |
| <b>41</b>  | Commodity Credit Corporation (CCC) loans:  |            |           |  |            |                |                      |
| <b>a</b>   | CCC loans reported under election . . . . .  |            |           |  | <b>41a</b> | **7,239        |                      |
| <b>b</b>   | CCC loans forfeited . . . . .  | <b>41b</b> | **1,598   |  | <b>41c</b> | Taxable amount | <b>41c</b> **1,581   |
| <b>42</b>  | Crop insurance proceeds . . . . .  |            |           |  | <b>42</b>  | **154,421      |                      |
| <b>43</b>  | Custom hire (machine work) income . . . . .  |            |           |  | <b>43</b>  | **188,441      |                      |
| <b>44</b>  | Other income, including federal and state gasoline or fuel tax credit or refund . . . . .                    |            |           |  | <b>44</b>  | **598,290      |                      |
| <b>45</b>  | Add amounts in the right column for lines 38 through 44 . . . . .  |            |           |  | <b>45</b>  | 10,866         |                      |
| <b>46</b>  | Inventory of livestock, produce, grains, and other products at beginning of the year . . . . .               | <b>46</b>  |           |  |            |                |                      |
| <b>47</b>  | Cost of livestock, produce, grains, and other products purchased during the year . . . . .                   | <b>47</b>  |           |  |            |                |                      |
| <b>48</b>  | Add lines 46 and 47 . . . . .  | <b>48</b>  |           |  |            |                |                      |
| <b>49</b>  | Inventory of livestock, produce, grains, and other products at end of year . . . . .                         | <b>49</b>  |           |  |            |                |                      |
| <b>50</b>  | Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48* . . . . .        |            |           |  | <b>50</b>  |                |                      |
| <b>51</b>  | <b>Gross income.</b> Subtract line 50 from line 45. Enter the result here and on Part I, line 11 . . . . . ▶ |            |           |  | <b>51</b>  | 12,054         |                      |

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

**Part IV Principal Agricultural Activity Codes**



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

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

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

**Crop Production**

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

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

**Animal Production**

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

**Forestry and Logging**

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

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

|            |  |            |             |            |                |            |             |
|------------|--|------------|-------------|------------|----------------|------------|-------------|
| <b>38</b>  | Sales of livestock, produce, grains, and other products . . . . .  |            |             | <b>38</b>  | **93,674,084   |            |             |
| <b>39a</b> | Cooperative distributions (Form(s) 1099-PATR) . . . . .  | <b>39a</b> | **8,642,827 | <b>39b</b> | Taxable amount | <b>39b</b> | **5,354,629 |
| <b>40a</b> | Agricultural program payments . . . . .  | <b>40a</b> | **5,866,646 | <b>40b</b> | Taxable amount | <b>40b</b> | **5,804,907 |
| <b>41</b>  | Commodity Credit Corporation (CCC) loans:  |            |             |            |                |            |             |
| <b>a</b>   | CCC loans reported under election . . . . .  |            |             | <b>41a</b> | **646,187      |            |             |
| <b>b</b>   | CCC loans forfeited . . . . .  | <b>41b</b> | **121,012   | <b>41c</b> | Taxable amount | <b>41c</b> | **117,534   |
| <b>42</b>  | Crop insurance proceeds . . . . .  |            |             | <b>42</b>  | **4,934,862    |            |             |
| <b>43</b>  | Custom hire (machine work) income . . . . .  |            |             | <b>43</b>  | **4,155,565    |            |             |
| <b>44</b>  | Other income, including federal and state gasoline or fuel tax credit or refund . . . . .                    |            |             | <b>44</b>  | **9,059,288    |            |             |
| <b>45</b>  | Add amounts in the right column for lines 38 through 44 . . . . .  |            |             | <b>45</b>  | 3,090,135      |            |             |
| <b>46</b>  | Inventory of livestock, produce, grains, and other products at beginning of the year . . . . .               | <b>46</b>  |             |            |                |            |             |
| <b>47</b>  | Cost of livestock, produce, grains, and other products purchased during the year . . . . .                   | <b>47</b>  |             |            |                |            |             |
| <b>48</b>  | Add lines 46 and 47 . . . . .  | <b>48</b>  |             |            |                |            |             |
| <b>49</b>  | Inventory of livestock, produce, grains, and other products at end of year . . . . .                         | <b>49</b>  |             |            |                |            |             |
| <b>50</b>  | Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48* . . . . .        |            |             | <b>50</b>  |                |            |             |
| <b>51</b>  | <b>Gross income.</b> Subtract line 50 from line 45. Enter the result here and on Part I, line 11 . . . . . ▶ |            |             | <b>51</b>  | 1,636,305      |            |             |

\*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 L**  
**(Form 1040A or 1040)**

NUMBER OF RETURNS FILED FOR SELECTED LINES  
**Standard Deduction for Certain Filers**

OMB No. 1545-0074

**2009**  
Attachment  
Sequence No. **57**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040A or 1040.**

▶ **See instructions on back.**

Name(s) shown on return

Total Schedules Filed = 20,408,786

Your social security number



File this form **only** if you are increasing your standard deduction by certain state or local real estate taxes, new motor vehicle taxes, or a net disaster loss. It may be better for you to itemize your deductions instead. See the Instructions for Schedule A (Form 1040).

|           |  |  |           |            |
|-----------|--|--|-----------|------------|
| <b>1</b>  | Enter the amount shown below for your filing status.<br><ul style="list-style-type: none"> <li>• Single or married filing separately—\$5,700</li> <li>• Married filing jointly or Qualifying widow(er)—\$11,400</li> <li>• Head of household—\$8,350</li> </ul>  |  |           |            |
| <b>2</b>  | Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return?<br><input type="checkbox"/> <b>No.</b> Enter the amount from line 1 on line 4, skip line 3, and go to line 5.<br><input type="checkbox"/> <b>Yes.</b> Go to line 3.   |  |           |            |
| <b>3</b>  | Is your earned income more than \$650 (see instructions)?<br><input type="checkbox"/> <b>Yes.</b> Add \$300 to your earned income. Enter the total<br><input type="checkbox"/> <b>No.</b> Enter \$950  |  |           |            |
| <b>4</b>  | Enter the <b>smaller</b> of line 1 or line 3.  |  | <b>4</b>  | 20,408,786 |
| <b>5</b>  | Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by \$1,100 (\$1,400 if single or head of household). If blank, enter -0-.   |  | <b>5</b>  | 7,074,334  |
| <b>6</b>  | Form 1040 filers only, enter any net disaster loss from Form 4684, line 18   |  | <b>6</b>  | 11,973     |
| <b>7</b>  | Enter the state and local real estate taxes you paid. <b>Do not</b> include foreign real estate taxes (see instructions)   |  | <b>7</b>  |            |
| <b>8</b>  | Enter \$500 (\$1,000 if married filing jointly)  |  | <b>8</b>  |            |
| <b>9</b>  | Enter the smaller of line 7 or line 8  |  | <b>9</b>  | 19,364,641 |
| <b>10</b> | Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2009 for the purchase of a new motor vehicle <b>after</b> February 16, 2009 (see instructions)?<br><input type="checkbox"/> <b>No.</b> Skip lines 10 through 19, enter -0- on line 20, and go to line 21.<br><input type="checkbox"/> <b>Yes.</b> If Form 1040, line 38, or Form 1040A, line 22, is less than \$135,000 (\$260,000 if married filing jointly), enter the amount of these taxes paid. Otherwise, skip lines 10 through 19, enter -0- on line 20, and go to line 21 |  | <b>10</b> | 2,151,529  |
| <b>11</b> | Enter the purchase price ( <b>before taxes</b> ) of the new motor vehicle(s) (see instructions).   |  | <b>11</b> | 2,141,314  |
| <b>12</b> | Is the amount on line 11 more than \$49,500?<br><input type="checkbox"/> <b>No.</b> Enter the amount from line 10.<br><input type="checkbox"/> <b>Yes.</b> Figure the <b>portion</b> of the tax from line 10 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see instructions)   |  | <b>12</b> | 2,151,529  |
| <b>13</b> | Enter the amount from Form 1040, line 38, or Form 1040A, line 22   |  | <b>13</b> |            |
| <b>14</b> | Form 1040 filers only, enter the total of any—<br><ul style="list-style-type: none"> <li>• Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and</li> <li>• Exclusion of income from Puerto Rico</li> </ul>  |  | <b>14</b> | 3,272      |
| <b>15</b> | Add lines 13 and 14  |  | <b>15</b> | 2,149,502  |
| <b>16</b> | Enter \$125,000 (\$250,000 if married filing jointly)  |  | <b>16</b> | 2,151,529  |
| <b>17</b> | Is the amount on line 15 more than the amount on line 16?<br><input type="checkbox"/> <b>No.</b> Skip lines 17 through 19, enter the amount from line 12 on line 20, and go to line 21.<br><input type="checkbox"/> <b>Yes.</b> Subtract line 16 from line 15  |  | <b>17</b> | 2,840      |
| <b>18</b> | Divide the amount on line 17 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000  |  | <b>18</b> | 2,840      |
| <b>19</b> | Multiply line 12 by line 18  |  | <b>19</b> | 2,840      |
| <b>20</b> | Subtract line 19 from line 12  |  | <b>20</b> | 2,151,527  |
| <b>21</b> | Add lines 4, 5, 6, 9, and 20. Enter the total here and on Form 1040, line 40a, or Form 1040A, line 24a. Also check the box on Form 1040, line 40b, or Form 1040A, line 24b   |  | <b>21</b> | 20,408,786 |

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

**Standard Deduction for Certain Filers**

OMB No. 1545-0074

**2009**  
Attachment  
Sequence No. **57**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040A or 1040.** ▶ **See instructions on back.**

Name(s) shown on return

Total Schedules Filed = 20,408,786

Your social security number



File this form **only** if you are increasing your standard deduction by certain state or local real estate taxes, new motor vehicle taxes, or a net disaster loss. It may be better for you to itemize your deductions instead. See the Instructions for Schedule A (Form 1040).

|  |           |             |  |
|--|-----------|-------------|--|
| <b>1</b> Enter the amount shown below for your filing status.<br><ul style="list-style-type: none"> <li>• Single or married filing separately—\$5,700</li> <li>• Married filing jointly or Qualifying widow(er)—\$11,400</li> <li>• Head of household—\$8,350</li> </ul>   | <b>1</b>  |             |  |
| <b>2</b> Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return?<br><input type="checkbox"/> <b>No.</b> Enter the amount from line 1 on line 4, skip line 3, and go to line 5.<br><input type="checkbox"/> <b>Yes.</b> Go to line 3.  |           |             |  |
| <b>3</b> Is your earned income more than \$650 (see instructions)?<br><input type="checkbox"/> <b>Yes.</b> Add \$300 to your earned income. Enter the total<br><input type="checkbox"/> <b>No.</b> Enter \$950   | <b>3</b>  |             |  |
| <b>4</b> Enter the <b>smaller</b> of line 1 or line 3.   | <b>4</b>  | 197,239,690 |  |
| <b>5</b> Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by \$1,100 (\$1,400 if single or head of household). If blank, enter -0-.  | <b>5</b>  | 12,257,384  |  |
| <b>6</b> Form 1040 filers only, enter any net disaster loss from Form 4684, line 18  | <b>6</b>  | 131,105     |  |
| <b>7</b> Enter the state and local real estate taxes you paid. <b>Do not</b> include foreign real estate taxes (see instructions)  | <b>7</b>  |             |  |
| <b>8</b> Enter \$500 (\$1,000 if married filing jointly)   | <b>8</b>  |             |  |
| <b>9</b> Enter the smaller of line 7 or line 8   | <b>9</b>  | 14,144,223  |  |
| <b>10</b> Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2009 for the purchase of a new motor vehicle <b>after</b> February 16, 2009 (see instructions)?<br><input type="checkbox"/> <b>No.</b> Skip lines 10 through 19, enter -0- on line 20, and go to line 21.<br><input type="checkbox"/> <b>Yes.</b> If Form 1040, line 38, or Form 1040A, line 22, is less than \$135,000 (\$260,000 if married filing jointly), enter the amount of these taxes paid. Otherwise, skip lines 10 through 19, enter -0- on line 20, and go to line 21 | <b>10</b> | 2,968,755   |  |
| <b>11</b> Enter the purchase price ( <b>before taxes</b> ) of the new motor vehicle(s) (see instructions).   | <b>11</b> | 49,298,517  |  |
| <b>12</b> Is the amount on line 11 more than \$49,500?<br><input type="checkbox"/> <b>No.</b> Enter the amount from line 10.<br><input type="checkbox"/> <b>Yes.</b> Figure the <b>portion</b> of the tax from line 10 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see instructions)   | <b>12</b> | 2,962,429   |  |
| <b>13</b> Enter the amount from Form 1040, line 38, or Form 1040A, line 22   | <b>13</b> |             |  |
| <b>14</b> Form 1040 filers only, enter the total of any—<br><ul style="list-style-type: none"> <li>• Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and</li> <li>• Exclusion of income from Puerto Rico</li> </ul>  | <b>14</b> | 149,336     |  |
| <b>15</b> Add lines 13 and 14  | <b>15</b> | 113,671,859 |  |
| <b>16</b> Enter \$125,000 (\$250,000 if married filing jointly)  | <b>16</b> | 418,726,080 |  |
| <b>17</b> Is the amount on line 15 more than the amount on line 16?<br><input type="checkbox"/> <b>No.</b> Skip lines 17 through 19, enter the amount from line 12 on line 20, and go to line 21.<br><input type="checkbox"/> <b>Yes.</b> Subtract line 16 from line 15  | <b>17</b> | 19,718      |  |
| <b>18</b> Divide the amount on line 17 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000  | <b>18</b> | 1,966       |  |
| <b>19</b> Multiply line 12 by line 18  | <b>19</b> | 3,952       |  |
| <b>20</b> Subtract line 19 from line 12  | <b>20</b> | 2,958,477   |  |
| <b>21</b> Add lines 4, 5, 6, 9, and 20. Enter the total here and on Form 1040, line 40a, or Form 1040A, line 24a. Also check the box on Form 1040, line 40b, or Form 1040A, line 24b   | <b>21</b> | 226,730,879 |  |

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

**Making Work Pay and Government Retiree Credits**

OMB No. 1545-0074

**2009**

Attachment Sequence No. **166**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ **See separate instructions.**

Name(s) shown on return

Your social security number

Total Schedules Filed = 90,683,381

**1a Important:** See the instructions if you can be claimed as someone else's dependent or are filing Form 1040NR. Check the "No" box below and see the instructions if **(a)** you have a net loss from a business, **(b)** you received a taxable scholarship or fellowship grant not reported on a Form W-2, **(c)** your wages include pay for work performed while an inmate in a penal institution, **(d)** you received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or **(e)** you are filing Form 2555 or 2555-EZ.

Do you (and your spouse if filing jointly) have 2009 wages of more than \$6,451 (\$12,903 if married filing jointly)?

**Yes.** Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.

**No.** Enter your earned income (see instructions)

|           |            |
|-----------|------------|
| <b>1a</b> | 17,593,766 |
|-----------|------------|

**b** Nontaxable combat pay included on line 1a (see instructions) . . . . . **1b** 184,727

**2** Multiply line 1a by 6.2% (.062) . . . . . **2** 17,592,467

**3** Enter \$400 (\$800 if married filing jointly) . . . . . **3** 18,303,766

**4** Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) . . . . . **4** 89,968,867

**5** Enter the amount from Form 1040, line 38\*, or Form 1040A, line 22 . . . . . **5** 90,661,226

**6** Enter \$75,000 (\$150,000 if married filing jointly) . . . . . **6** 90,678,381

**7** Is the amount on line 5 more than the amount on line 6?

**No.** Skip line 8. Enter the amount from line 4 on line 9 below.

**Yes.** Subtract line 6 from line 5 . . . . . **7** 4,539,421

**8** Multiply line 7 by 2% (.02) . . . . . **8** 4,534,656

**9** Subtract line 8 from line 4. If zero or less, enter -0- . . . . . **9** 89,832,698

**10** Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2009? You may have received this payment if you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits (see instructions).

**No.** Enter -0- on line 10 and go to line 11.

**Yes.** Enter the total of the payments received by you (and your spouse, if filing jointly). Do not enter more than \$250 (\$500 if married filing jointly) . . . . . **10** 9,214,987

**11** Did you (or your spouse, if filing jointly) receive a pension or annuity in 2009 for services performed as an employee of the U.S. Government or any U.S. state or local government from work **not** covered by social security? Do not include any pension or annuity reported on Form W-2.

**No.** Enter -0- on line 11 and go to line 12.

**Yes.** • If you checked "No" on line 10, enter \$250 (\$500 if married filing jointly and the answer on line 11 is "Yes" for both spouses)  
• If you checked "Yes" on line 10, enter -0- (exception: enter \$250 if filing jointly and the spouse who received the pension or annuity did not receive an economic recovery payment described on line 10) . . . . . **11** 921.594

**12** Add lines 10 and 11 . . . . . **12** 10,018,448

**13** Subtract line 12 from line 9. If zero or less, enter -0- . . . . . **13** 89,583,194

**14 Making work pay and government retiree credits.** Add lines 11 and 13. Enter the result here and on Form 1040, line 63; Form 1040A, line 40; or Form 1040NR, line 60 . . . . . **14** 89,983,378

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

**Making Work Pay and Government Retiree Credits**

OMB No. 1545-0074

**2009**

Attachment Sequence No. **166**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ **See separate instructions.**

Name(s) shown on return

Total Schedules Filed = 90,683,381

Your social security number

**1a Important:** See the instructions if you can be claimed as someone else's dependent or are filing Form 1040NR. Check the "No" box below and see the instructions if **(a)** you have a net loss from a business, **(b)** you received a taxable scholarship or fellowship grant not reported on a Form W-2, **(c)** your wages include pay for work performed while an inmate in a penal institution, **(d)** you received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or **(e)** you are filing Form 2555 or 2555-EZ.

Do you (and your spouse if filing jointly) have 2009 wages of more than \$6,451 (\$12,903 if married filing jointly)?

**Yes.** Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.

**No.** Enter your earned income (see instructions) . . . . .

|           |             |
|-----------|-------------|
| <b>1a</b> | 445,388,584 |
|-----------|-------------|

**b** Nontaxable combat pay included on line 1a (see instructions) . . . . .

|           |           |
|-----------|-----------|
| <b>1b</b> | 3,445,888 |
|-----------|-----------|

**2** Multiply line 1a by 6.2% (.062) . . . . .

|          |            |
|----------|------------|
| <b>2</b> | 27,614,031 |
|----------|------------|

**3** Enter \$400 (\$800 if married filing jointly) . . . . .

|          |            |
|----------|------------|
| <b>3</b> | 10,512,799 |
|----------|------------|

**4** Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) . . . . .

|          |            |
|----------|------------|
| <b>4</b> | 50,140,788 |
|----------|------------|

**5** Enter the amount from Form 1040, line 38\*, or Form 1040A, line 22 . . . . .

|          |               |
|----------|---------------|
| <b>5</b> | 4,411,027,160 |
|----------|---------------|

**6** Enter \$75,000 (\$150,000 if married filing jointly) . . . . .

|          |               |
|----------|---------------|
| <b>6</b> | 9,793,818,362 |
|----------|---------------|

**7** Is the amount on line 5 more than the amount on line 6?

**No.** Skip line 8. Enter the amount from line 4 on line 9 below.

**Yes.** Subtract line 6 from line 5 . . . . .

|          |            |
|----------|------------|
| <b>7</b> | 90,659,358 |
|----------|------------|

**8** Multiply line 7 by 2% (.02) . . . . .

|          |           |
|----------|-----------|
| <b>8</b> | 1,813,237 |
|----------|-----------|

**9** Subtract line 8 from line 4. If zero or less, enter -0- . . . . .

|          |            |
|----------|------------|
| <b>9</b> | 48,918,874 |
|----------|------------|

**10** Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2009? You may have received this payment if you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits (see instructions).

**No.** Enter -0- on line 10 and go to line 11.

**Yes.** Enter the total of the payments received by you (and your spouse, if filing jointly). Do not enter more than \$250 (\$500 if married filing jointly) . . . . .

|           |           |
|-----------|-----------|
| <b>10</b> | 2,793,080 |
|-----------|-----------|

**11** Did you (or your spouse, if filing jointly) receive a pension or annuity in 2009 for services performed as an employee of the U.S. Government or any U.S. state or local government from work **not** covered by social security? Do not include any pension or annuity reported on Form W-2.

**No.** Enter -0- on line 11 and go to line 12.

**Yes.** • If you checked "No" on line 10, enter \$250 (\$500 if married filing jointly and the answer on line 11 is "Yes" for both spouses)  
• If you checked "Yes" on line 10, enter -0- (exception: enter \$250 if filing jointly and the spouse who received the pension or annuity did not receive an economic recovery payment described on line 10) . . . . .

|           |         |
|-----------|---------|
| <b>11</b> | 258,179 |
|-----------|---------|

**12** Add lines 10 and 11 . . . . .

|           |           |
|-----------|-----------|
| <b>12</b> | 3,051,259 |
|-----------|-----------|

**13** Subtract line 12 from line 9. If zero or less, enter -0- . . . . .

|           |            |
|-----------|------------|
| <b>13</b> | 46,155,643 |
|-----------|------------|

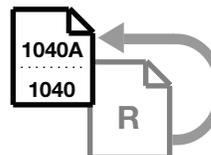
**14 Making work pay and government retiree credits.** Add lines 11 and 13. Enter the result here and on Form 1040, line 63; Form 1040A, line 40; or Form 1040NR, line 60 . . . . .

|           |            |
|-----------|------------|
| <b>14</b> | 46,413,822 |
|-----------|------------|

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

**Schedule R  
(Form 1040A  
or 1040)**

NUMBER OF RETURNS FILED FOR SELECTED LINES  
**Credit for the Elderly or the Disabled**



OMB No. 1545-0074

**2009**

Attachment  
Sequence No. **16**

Department of the Treasury  
Internal Revenue Service (99)

*Complete and attach to Form 1040A or 1040.*

Name(s) shown on Form 1040A or 1040

Total Schedules Filed = 88,145

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2009:

- 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 2009: Check only one box:**

- |  |   |          |                          |
|--|---|----------|--------------------------|
|  | Total Filing Status and Age Indicator Boxes Checked = 129,773   |          |                          |
| Single,<br>Head of household, or<br>Qualifying widow(er) | <b>1</b> You were 65 or older . . . . .   | <b>1</b> | <input type="checkbox"/> |
|  | <b>2</b> You were under 65 and you retired on permanent and total disability . . . . .  | <b>2</b> | <input type="checkbox"/> |
|  | <b>3</b> Both spouses were 65 or older . . . . .  | <b>3</b> | <input type="checkbox"/> |
|  | <b>4</b> Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . .                              | <b>4</b> | <input type="checkbox"/> |
| Married filing jointly                                   | <b>5</b> Both spouses were under 65, and both retired on permanent and total disability . . . . .   | <b>5</b> | <input type="checkbox"/> |
|  | <b>6</b> One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . .            | <b>6</b> | <input type="checkbox"/> |
|  | <b>7</b> One spouse was 65 or older, and the other spouse was under 65 and <b>not</b> retired on permanent and total disability . . . . . | <b>7</b> | <input type="checkbox"/> |
| Married filing separately                                | <b>8</b> You were 65 or older and you lived apart from your spouse for all of 2009 . . . . .  | <b>8</b> | <input type="checkbox"/> |
|  | <b>9</b> You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2009 . . . . . | <b>9</b> | <input type="checkbox"/> |

**Did you check box 1, 3, 7, or 8?**

**Yes** —————> Skip Part II and complete Part III on the back.

**No** —————> Complete Parts II and III.

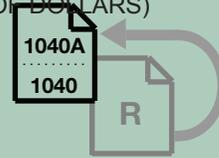
**Part II Statement of Permanent and Total Disability** (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

- 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 2009, check this box . . . . .
- If you checked this box, you do not have to get another statement for 2009.
  - 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.

**Schedule R  
(Form 1040A  
or 1040)**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)  
**Credit for the Elderly or the Disabled**

OMB No. 1545-0074



**2009**

Attachment  
Sequence No. **16**

Department of the Treasury  
Internal Revenue Service (99)

*Complete and attach to Form 1040A or 1040.*

Name(s) shown on Form 1040A or 1040

Total Schedules Filed = 88,145

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2009:

- 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 2009: Check only one box:**

- |  |  |                            |
|--|--|----------------------------|
| Single,<br>Head of household, or<br>Qualifying widow(er) | 1 You were 65 or older . . . . .   | 1 <input type="checkbox"/> |
|  | 2 You were under 65 and you retired on permanent and total disability . . . . .  | 2 <input type="checkbox"/> |
|  | 3 Both spouses were 65 or older . . . . .  | 3 <input type="checkbox"/> |
|  | 4 Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . .                              | 4 <input type="checkbox"/> |
| Married filing jointly                                   | 5 Both spouses were under 65, and both retired on permanent and total disability . . . . .   | 5 <input type="checkbox"/> |
|  | 6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . .            | 6 <input type="checkbox"/> |
|  | 7 One spouse was 65 or older, and the other spouse was under 65 and <b>not</b> retired on permanent and total disability . . . . . | 7 <input type="checkbox"/> |
| Married filing separately                                | 8 You were 65 or older and you lived apart from your spouse for all of 2009 . . . . .  | 8 <input type="checkbox"/> |
|  | 9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2009 . . . . . | 9 <input type="checkbox"/> |

**Did you check box 1, 3, 7, or 8?**

**Yes** → Skip Part II and complete Part III on the back.

**No** → Complete Parts II and III.

**Part II 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 2009, check this box
- If you checked this box, you do not have to get another statement for 2009.
  - 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.





**SCHEDULE SE  
(Form 1040)**

NUMBER OF RETURNS FILED FOR SELECTED LINES  
**Self-Employment Tax**

OMB No. 1545-0074

**2009**

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)

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

Total Schedules Filed = 18,539,898

**Who Must File Schedule SE**

You must file Schedule SE if:

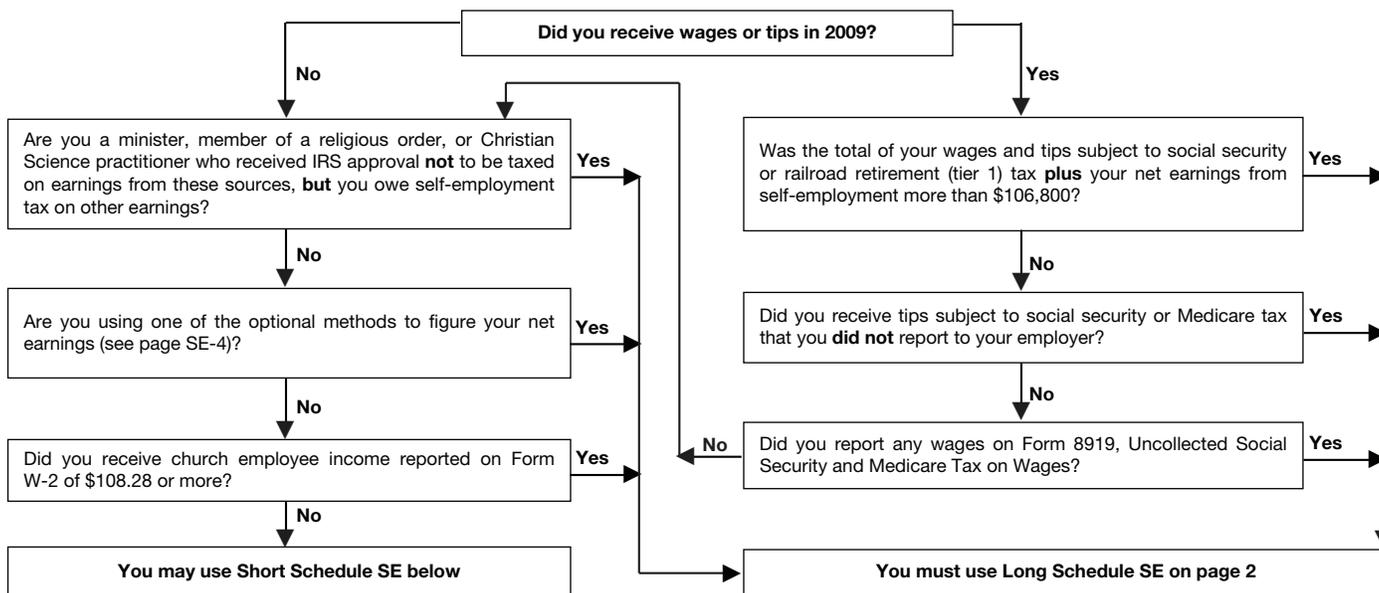
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious 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 56.

**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.

|   |           |            |  |
|---|-----------|------------|--|
| <b>1a</b> Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .   | <b>1a</b> | 632,877    |  |
| <b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y . . . . .  | <b>1b</b> | ( 9,883 )  |  |
| <b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report . . . . . | <b>2</b>  | 17,049,398 |  |
| <b>3</b> Combine lines 1a, 1b, and 2 . . . . .  | <b>3</b>  |            |  |
| <b>4</b> <b>Net earnings from self-employment.</b> Multiply line 3 by 92.35% (.9235). If less than \$400, <b>do not</b> file this schedule; you do not owe self-employment tax . . . . . ▶  | <b>4</b>  | 17,433,637 |  |
| <b>5</b> <b>Self-employment tax.</b> If the amount on line 4 is:<br>• \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 56.</b><br>• More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$13,243.20 to the result. Enter the total here and on <b>Form 1040, line 56.</b> . . . . .     | <b>5</b>  | 17,436,420 |  |
| <b>6</b> <b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.50). Enter the result here and on <b>Form 1040, line 27</b> . . . . .   | <b>6</b>  |            |  |

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Self-Employment Tax**

OMB No. 1545-0074

**2009**

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)

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

Total Schedules Filed = 18,539,898

**Who Must File Schedule SE**

You must file Schedule SE if:

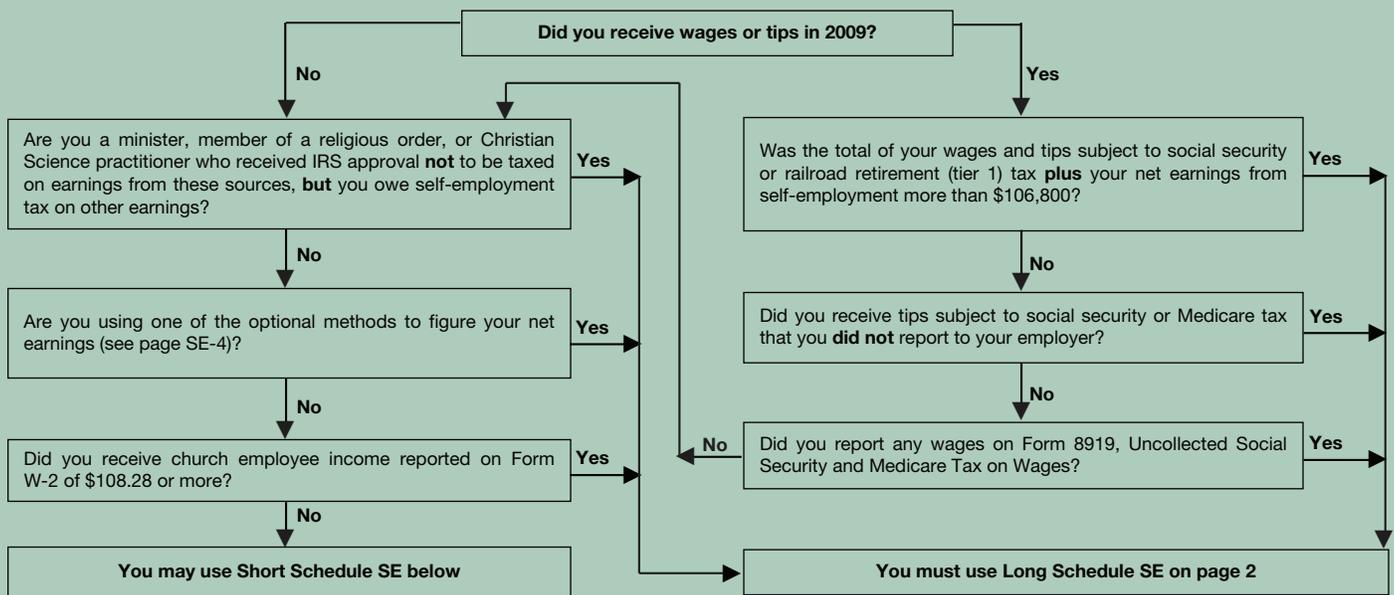
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious 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 56.

**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.

|   |           |             |  |
|---|-----------|-------------|--|
| <b>1a</b> Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .   | <b>1a</b> | 11,972,703  |  |
| <b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y . . . . .  | <b>1b</b> | ( 40,474 )  |  |
| <b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report . . . . . | <b>2</b>  | 467,370,699 |  |
| <b>3</b> Combine lines 1a, 1b, and 2 . . . . .  | <b>3</b>  |             |  |
| <b>4</b> <b>Net earnings from self-employment.</b> Multiply line 3 by 92.35% (.9235). If less than \$400, <b>do not</b> file this schedule; you do not owe self-employment tax . . . . . ▶  | <b>4</b>  | 442,580,888 |  |
| <b>5</b> <b>Self-employment tax.</b> If the amount on line 4 is:<br>• \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 56.</b><br>• More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$13,243.20 to the result.<br>Enter the total here and on <b>Form 1040, line 56.</b> . . . . .  | <b>5</b>  | 47,659,080  |  |
| <b>6</b> <b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.50). Enter the result here and on <b>Form 1040, line 27</b> . . . . .   | <b>6</b>  |             |  |

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

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

**Section B—Long Schedule SE**

**Part I Self-Employment Tax**

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

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

**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** 632,877

**b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y **1b** ( 9,883 )

**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** 17,049,398

**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** 17,433,637

**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** 17,419,076

**5a** Enter your **church employee income** from Form W-2. See page SE-1 for definition of church employee income. . . . . **5a** 36,060

**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** 17,436,420

**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 2009 . . . . . **7** 106,800 00

**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$106,800 or more, skip lines 8b through 10, and go to line 11 **8a** 1,753,484

**b** Unreported tips subject to social security tax (from Form 4137, line 10) **8b** \*

**c** Wages subject to social security tax (from Form 8919, line 10) **8c** 11,019

**d** Add lines 8a, 8b, and 8c . . . . . **8d** 1,758,537

**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** 16,823,838

**11** Multiply line 6 by 2.9% (.029) . . . . . **11** 17,436,420

**12 Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56.** . . . **12** 17,436,420

**13 Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.50). Enter the result here and on **Form 1040, line 27.** . **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<sup>1</sup> was not more than \$6,540, **or (b)** your net farm profits<sup>2</sup> were less than \$4,721.

**14** Maximum income for optional methods **14** 4,360 00

**15** Enter the **smaller** of: two-thirds (2/3) of gross farm income<sup>1</sup> (not less than zero) **or** \$4,360. Also include this amount on line 4b above . . . . . **15** 21,902

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$4,721 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

**16** Subtract line 15 from line 14 . . . . . **16**

**17** Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income<sup>4</sup> (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above . . . . . **17** 25,476

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

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

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

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

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

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

**Section B—Long Schedule SE**

**Part I Self-Employment Tax**

**Note.** If your only income subject to self-employment tax is **church employee income**, 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** 11,972,703

**b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y **1b** ( 40,474 )

**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** 467,370,699

**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** 442,580,888

**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** 443,438,652

**5a** Enter your **church employee income** from Form W-2. See page SE-1 for definition of church employee income. . . . . **5a** 733,227

**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** 444,115,785

**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 2009 . . . . . **7** 106,800 00

**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$106,800 or more, skip lines 8b through 10, and go to line 11 **8a** 109,647,725

**b** Unreported tips subject to social security tax (from Form 4137, line 10) **8b** \*

**c** Wages subject to social security tax (from Form 8919, line 10) **8c** 70,132

**d** Add lines 8a, 8b, and 8c . . . . . **8d** 109,730,062

**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** 34,779,559

**11** Multiply line 6 by 2.9% (.029) . . . . . **11** 12,879,330

**12 Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56.** . . . **12** 47,659,080

**13 Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.50). Enter the result here and on **Form 1040, line 27.** . . . **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<sup>1</sup> was not more than \$6,540, **or (b)** your net farm profits<sup>2</sup> were less than \$4,721.

**14** Maximum income for optional methods **14** 4,360 00

**15** Enter the **smaller** of: two-thirds (2/3) of gross farm income<sup>1</sup> (not less than zero) **or** \$4,360. Also include this amount on line 4b above . . . . . **15** 90,594

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$4,721 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

**16** Subtract line 15 from line 14 . . . . . **16**

**17** Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income<sup>4</sup> (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above . . . . . **17** 81,511

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

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

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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **982**  
(Rev. March 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 = 310,474

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 . . . . . 26,422
  - b Discharge of indebtedness to the extent insolvent (not in a title 11 case) . . . . . 106,624
  - c Discharge of qualified farm indebtedness . . . . . \*
  - d Discharge of qualified real property business indebtedness . . . . . 21,628
  - e Discharge of qualified principal residence indebtedness . . . . . 168,691
  - f Discharge of certain indebtedness of a qualified individual because of Midwestern disasters . . . . . \*
- 2 Total amount of discharged indebtedness excluded from gross income. . . . . **2** 310,474
- 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 | 62,494 |
| 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.

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. March 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 = 310,474

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 37,145,118
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 include: 4 For a discharge of qualified real property business indebtedness, applied to reduce the basis of depreciable real property; 5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property; 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; 7 Applied to reduce any general business credit carryover to or from the tax year of the discharge; 8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge; 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; 10a Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. DO NOT use in the case of discharge of qualified farm indebtedness; 10b Applied to reduce the basis of your principal residence. Enter amount here ONLY if line 1e is checked; 11 For a discharge of qualified farm indebtedness, applied to reduce the basis of: a Depreciable property used or held for use in a trade or business, or for the production of income, if not reduced on line 5; b Land used or held for use in a trade or business of farming; c Other property used or held for use in a trade or business, or for the production of income; 12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge; 13 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge.

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

**2009**  
 Attachment  
 Sequence No. **129**

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

|  |   |                        |
|--|---|------------------------|
| Your name<br>Total Forms Filed = 8,704,483 Includes 4,553,582 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<br>Other Than Meals<br>and Entertainment   |           | Column B<br>Meals and<br>Entertainment |           |
|---|---|-----------|--|-----------|
|   | 1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . . | 1         | 4,835,997                              |           |
| 2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . . | 2   | 1,896,462 |  |           |
| 3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .      | 3   | 1,710,079 |  |           |
| 4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .  | 4   | 5,422,018 |  |           |
| 5 Meals and entertainment expenses (see instructions) . . . . .   | 5   |           |  | 2,884,187 |
| 6 <b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .                       | 6   | 7,722,859 |  |           |

**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 <b>not</b> reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions). . . . . | 7 | 447,671 |  | 187,953 |
|---|---|---------|--|---------|

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

|   |    |           |  |           |
|---|----|-----------|--|-----------|
| 8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8) . . . . .  | 8  | 7,696,547 |  | 2,870,265 |
| <b>Note:</b> If <b>both columns</b> of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.  |    |           |  |           |
| 9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.) . . . . .   | 9  |           |  | 2,870,265 |
| 10 Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 9</b> ). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶ | 10 |           |  | 7,861,739 |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11700N

Form **2106** (2009)

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

**Employee Business Expenses**

OMB No. 1545-0074  
**2009**  
 Attachment  
 Sequence No. **129**

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

|  |   |                        |
|--|---|------------------------|
| Your name<br>Total Forms Filed = 8,704,483 Includes 4,553,582 2106EZ's | Occupation in which you incurred expenses | Social security number |
|--|---|------------------------|

**Part I Employee Business Expenses and Reimbursements**

|  | Column A<br>Other Than Meals<br>and Entertainment |            | Column B<br>Meals and<br>Entertainment |  |
|--|---|------------|--|--|
| <b>1</b> Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . .   | <b>1</b>  | 31,852,644 |  |  |
| <b>2</b> Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . . | <b>2</b>  | 1,739,923  |  |  |
| <b>3</b> Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .      | <b>3</b>  | 4,286,097  |  |  |
| <b>4</b> Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .  | <b>4</b>  | 16,841,317 |  |  |
| <b>5</b> Meals and entertainment expenses (see instructions) . . . . .   |   |            | 9,321,119                              |  |
| <b>6 Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .                              | <b>6</b>  | 54,719,982 |  |  |

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

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

|  |          |           |  |         |
|--|----------|-----------|--|---------|
| <b>7</b> Enter reimbursements received from your employer that were <b>not</b> reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions). . . . . | <b>7</b> | 2,246,669 |  | 590,168 |
|--|----------|-----------|--|---------|

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

|  |           |            |  |            |
|--|-----------|------------|--|------------|
| <b>8</b> Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8) . . . . .  | <b>8</b>  | 52,554,153 |  | 8,766,975  |
| <p><b>Note:</b> If <b>both columns</b> of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.</p>  |           |            |  |            |
| <b>9</b> In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.) . . . . .   | <b>9</b>  |            |  | 5,300,951  |
| <b>10</b> Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 9</b> ). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶ | <b>10</b> |            |  | 57,855,103 |

**Part II Vehicle Expenses**

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

|           |  | (a) Vehicle 1  | (b) Vehicle 2 |
|-----------|--|--|---------------|
| <b>11</b> | Enter the date the vehicle was placed in service . . . . .                         | 11 / /   | / /           |
| <b>12</b> | Total miles the vehicle was driven during 2009 . . . . .                           | 12 miles   | miles         |
| <b>13</b> | Business miles included on line 12 . . . . .                                       | 13 miles   | miles         |
| <b>14</b> | Percent of business use. Divide line 13 by line 12 . . . . .                       | 14 %   | %             |
| <b>15</b> | Average daily roundtrip commuting distance . . . . .                               | 15 miles   | miles         |
| <b>16</b> | Commuting miles included on line 12 . . . . .                                      | 16 miles   | miles         |
| <b>17</b> | Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .     | 17 miles   | miles         |
| <b>18</b> | Was your vehicle available for personal use during off-duty hours? . . . . .       | <input type="checkbox"/> Yes <input type="checkbox"/> No |               |
| <b>19</b> | Do you (or your spouse) have another vehicle available for personal use? . . . . . | <input type="checkbox"/> Yes <input type="checkbox"/> No |               |
| <b>20</b> | Do you have evidence to support your deduction? . . . . .                          | <input type="checkbox"/> Yes <input type="checkbox"/> No |               |
| <b>21</b> | If "Yes," is the evidence written? . . . . .                                       | <input type="checkbox"/> Yes <input type="checkbox"/> No |               |

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

|           |  |    |           |
|-----------|--|----|-----------|
| <b>22</b> | Multiply line 13 by 55¢ (.55). Enter the result here and on line 1 . . . . . | 22 | 3,996,365 |
|-----------|--|----|-----------|

**Section C—Actual Expenses**

|            |   | (a) Vehicle 1 |         | (b) Vehicle 2 |  |
|------------|---|---------------|---------|---------------|--|
| <b>23</b>  | Gasoline, oil, repairs, vehicle insurance, etc. . . . .   | 23            |         |               |  |
| <b>24a</b> | Vehicle rentals . . . . .   | 24a           |         |               |  |
| <b>b</b>   | Inclusion amount (see instructions) . . . . .   | 24b           |         |               |  |
| <b>c</b>   | Subtract line 24b from line 24a . . . . .   | 24c           |         |               |  |
| <b>25</b>  | Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . . | 25            |         |               |  |
| <b>26</b>  | Add lines 23, 24c, and 25. . . . .  | 26            |         |               |  |
| <b>27</b>  | Multiply line 26 by the percentage on line 14 . . . . .   | 27            |         |               |  |
| <b>28</b>  | Depreciation (see instructions) . . . . .   | 28            |         |               |  |
| <b>29</b>  | Add lines 27 and 28. Enter total here and on line 1 . . . . .   | 29            | 449,036 |               |  |

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

|           |   | (a) Vehicle 1 |  | (b) Vehicle 2 |  |
|-----------|---|---------------|--|---------------|--|
| <b>30</b> | Enter cost or other basis (see instructions) . . . . .  | 30            |  |               |  |
| <b>31</b> | Enter section 179 deduction and special allowance (see instructions) . . . . .  | 31            |  |               |  |
| <b>32</b> | Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) . . . . .  | 32            |  |               |  |
| <b>33</b> | Enter depreciation method and percentage (see instructions) . . . . .   | 33            |  |               |  |
| <b>34</b> | Multiply line 32 by the percentage on line 33 (see instructions) . . . . .  | 34            |  |               |  |
| <b>35</b> | Add lines 31 and 34 . . . . .   | 35            |  |               |  |
| <b>36</b> | Enter the applicable limit explained in the line 36 instructions . . . . .  | 36            |  |               |  |
| <b>37</b> | Multiply line 36 by the percentage on line 14 . . . . .   | 37            |  |               |  |
| <b>38</b> | Enter the <b>smaller</b> of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above. . . . . | 38            |  |               |  |

**Part II Vehicle Expenses**

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

|           |  | (a) Vehicle 1  | (b) Vehicle 2  |
|-----------|--|--|--|
| <b>11</b> | Enter the date the vehicle was placed in service . . . . .                         | 11 / /   | / /  |
| <b>12</b> | Total miles the vehicle was driven during 2009 . . . . .                           | 12 miles   | miles  |
| <b>13</b> | Business miles included on line 12 . . . . .                                       | 13 miles   | miles  |
| <b>14</b> | Percent of business use. Divide line 13 by line 12 . . . . .                       | 14 %   | %  |
| <b>15</b> | Average daily roundtrip commuting distance . . . . .                               | 15 miles   | miles  |
| <b>16</b> | Commuting miles included on line 12 . . . . .                                      | 16 miles   | miles  |
| <b>17</b> | Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .     | 17 miles   | miles  |
| <b>18</b> | Was your vehicle available for personal use during off-duty hours? . . . . .       | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>19</b> | Do you (or your spouse) have another vehicle available for personal use? . . . . . | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>20</b> | Do you have evidence to support your deduction? . . . . .                          | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>21</b> | If "Yes," is the evidence written? . . . . .                                       | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |

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

|           |  |    |            |
|-----------|--|----|------------|
| <b>22</b> | Multiply line 13 by 55¢ (.55). Enter the result here and on line 1 . . . . . | 22 | 26,036,123 |
|-----------|--|----|------------|

**Section C—Actual Expenses**

|            |   | (a) Vehicle 1 |           | (b) Vehicle 2 |  |
|------------|---|---------------|-----------|---------------|--|
| <b>23</b>  | Gasoline, oil, repairs, vehicle insurance, etc. . . . .   | 23            |           |               |  |
| <b>24a</b> | Vehicle rentals . . . . .   | 24a           |           |               |  |
| <b>b</b>   | Inclusion amount (see instructions) . . . . .   | 24b           |           |               |  |
| <b>c</b>   | Subtract line 24b from line 24a . . . . .   | 24c           |           |               |  |
| <b>25</b>  | Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . . | 25            |           |               |  |
| <b>26</b>  | Add lines 23, 24c, and 25. . . . .  | 26            |           |               |  |
| <b>27</b>  | Multiply line 26 by the percentage on line 14 . . . . .   | 27            |           |               |  |
| <b>28</b>  | Depreciation (see instructions) . . . . .   | 28            |           |               |  |
| <b>29</b>  | Add lines 27 and 28. Enter total here and on line 1 . . . . .   | 29            | 2,614,135 |               |  |

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

|           |   | (a) Vehicle 1 |  | (b) Vehicle 2 |  |
|-----------|---|---------------|--|---------------|--|
| <b>30</b> | Enter cost or other basis (see instructions) . . . . .  | 30            |  |               |  |
| <b>31</b> | Enter section 179 deduction and special allowance (see instructions) . . . . .  | 31            |  |               |  |
| <b>32</b> | Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) . . . . .  | 32            |  |               |  |
| <b>33</b> | Enter depreciation method and percentage (see instructions) . . . . .   | 33            |  |               |  |
| <b>34</b> | Multiply line 32 by the percentage on line 33 (see instructions) . . . . .  | 34            |  |               |  |
| <b>35</b> | Add lines 31 and 34 . . . . .   | 35            |  |               |  |
| <b>36</b> | Enter the applicable limit explained in the line 36 instructions . . . . .  | 36            |  |               |  |
| <b>37</b> | Multiply line 36 by the percentage on line 14 . . . . .   | 37            |  |               |  |
| <b>38</b> | Enter the <b>smaller</b> of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above. . . . . | 38            |  |               |  |

Form **2106-EZ**

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

OMB No. 1545-0074

**2009**

Attachment  
Sequence No. **129A**

Department of the Treasury  
Internal Revenue Service (99)

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

|                               |   |                        |
|-------------------------------|---|------------------------|
| Your name                     | Occupation in which you incurred expenses | Social security number |
| Total Forms Filed = 4,553,582 |   | :<br>:<br>:            |

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

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2009.

**Caution:** You can use the standard mileage rate for 2009 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

**Part I Figure Your Expenses**

|   |   |   |  |  |
|---|---|---|--|--|
| 1 | Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 55¢ (.55)   | 1 |  |  |
| 2 | Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work   | 2 |  |  |
| 3 | Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment  | 3 |  |  |
| 4 | Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment  | 4 |  |  |
| 5 | Meals and entertainment expenses: \$ _____ 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)   | 5 |  |  |
| 6 | <b>Total expenses.</b> Add lines 1 through 5. Enter here and on <b>Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 9</b> ). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.) | 6 |  |  |

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

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ ..... / ..... / .....
- 8 Of the total number of miles you drove your vehicle during 2009, 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 **2106-EZ**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

**Unreimbursed Employee Business Expenses**

**2009**

Attachment  
Sequence No. **129A**

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

|                               |   |                        |
|-------------------------------|---|------------------------|
| Your name                     | Occupation in which you incurred expenses | Social security number |
| Total Forms Filed = 4,553,582 |   |                        |

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

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2009.

**Caution:** You can use the standard mileage rate for 2009 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

**Part I Figure Your Expenses**

|   |   |   |  |  |
|---|---|---|--|--|
| 1 | Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 55¢ (.55)   | 1 |  |  |
| 2 | Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work   | 2 |  |  |
| 3 | Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment  | 3 |  |  |
| 4 | Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment  | 4 |  |  |
| 5 | Meals and entertainment expenses: \$ _____ 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)   | 5 |  |  |
| 6 | <b>Total expenses.</b> Add lines 1 through 5. Enter here and on <b>Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 9</b> ). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.) | 6 |  |  |

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

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ ..... / ..... / .....
- 8 Of the total number of miles you drove your vehicle during 2009, 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**



OMB No. 1545-0074

**2009**

Attachment Sequence No. **21**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ See separate instructions.

Name(s) shown on return

Total Forms Filed = 7,109,923

Your social security number

**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<br>(number, street, apt. no., city, state, and ZIP code) | (c) Identifying number<br>(SSN or EIN) | (d) Amount paid<br>(see instructions) |
|---|--------------------------|--|--|---------------------------------------|
|   |                          |  |  |                                       |
|   |                          |  |  | 7,033,737                             |

Did you receive dependent care benefits?  No  Yes

Complete only Part II below.  
Complete Part III on the back next.

**Caution.** If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 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 2009 for the person listed in column (a) |
|------------------------------|------|--|--|
| First                        | Last |  |  |
|                              |      | 6,965,963                                      | 6,892,352  |
|                              |      | 2,244,307                                      | 2,210,314  |

|          |   |          |           |
|----------|---|----------|-----------|
| <b>3</b> | Add the amounts in column (c) of line 2. <b>Do not</b> 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 34 . . . . . | <b>3</b> | 6,600,470 |
| <b>4</b> | Enter your <b>earned income</b> . See instructions . . . . .  | <b>4</b> | 6,895,756 |
| <b>5</b> | If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4 . . . . .                   | <b>5</b> | 4,212,004 |
| <b>6</b> | Enter the <b>smallest</b> of line 3, 4, or 5 . . . . .  | <b>6</b> | 6,558,061 |

**7** Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36. . . . . **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** 6,980,061 X .

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2008 expenses in 2009, see the instructions . . . . . **9** 6,556,484

**10** Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43. . . . . **10**

**11** Enter the amount from Form 1040, line 47; or Form 1040NR, line 44. Form 1040A filers, enter -0- . . . . . **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; Form 1040A, line 29; or Form 1040NR, line 45 . . . . . **13** 6,286,241

Form **2441**

**Child and Dependent Care Expenses**

1040  
1040A  
1040NR

OMB No. 1545-0074

**2009**

Attachment Sequence No. **21**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ See separate instructions.

Name(s) shown on return

Total Forms Filed = 7,109,923

Your social security number

**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<br>(number, street, apt. no., city, state, and ZIP code) | (c) Identifying number<br>(SSN or EIN) | (d) Amount paid<br>(see instructions) |
|----------------------------|--|--|---------------------------------------|
|                            |  |  | 31,065,658                            |

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 cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, 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 2009 for the person listed in column (a) |
|------------------------------|------|--|--|
| First                        | Last |  |  |
|                              |      |  | 21,613,833   |
|                              |      |  | 6,820,782  |

|  |          |             |
|--|----------|-------------|
| <b>3</b> Add the amounts in column (c) of line 2. <b>Do not</b> 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 34 . . . . . | <b>3</b> | 17,283,197  |
| <b>4</b> Enter your <b>earned income</b> . See instructions . . . . .  | <b>4</b> | 385,044,657 |
| <b>5</b> If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4 . . . . .                   | <b>5</b> | 190,467,581 |
| <b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5 . . . . .  | <b>6</b> | 16,972,560  |

|  |  |       |
|--|--|-------|
| <b>7</b> Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36. . . . . | <b>7</b>                                   |       |
| <b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7             | <b>8</b>                                   | 0 X . |
| <b>If line 7 is:</b>   | <b>If line 7 is:</b>                       |       |
| <b>Over But not over Decimal amount is</b>   | <b>Over But not over Decimal amount is</b> |       |
| \$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                        |       |

|   |          |           |
|---|----------|-----------|
| <b>9</b> Multiply line 6 by the decimal amount on line 8. If you paid 2008 expenses in 2009, see the instructions . . . . . | <b>9</b> | 3,792,850 |
|---|----------|-----------|

|   |           |  |
|---|-----------|--|
| <b>10</b> Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43. . . . . | <b>10</b> |  |
|---|-----------|--|

|   |           |  |
|---|-----------|--|
| <b>11</b> Enter the amount from Form 1040, line 47; or Form 1040NR, line 44. Form 1040A filers, enter -0- . . . . . | <b>11</b> |  |
|---|-----------|--|

|  |           |  |
|--|-----------|--|
| <b>12</b> Subtract line 11 from line 10. If zero or less, <b>stop</b> . You cannot take the credit . . . . . | <b>12</b> |  |
|--|-----------|--|

|   |           |           |
|---|-----------|-----------|
| <b>13</b> <b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 12 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 45 . . . . . | <b>13</b> | 3,317,379 |
|---|-----------|-----------|

**Part III Dependent Care Benefits**

|           |   |           |           |   |
|-----------|---|-----------|-----------|---|
| <b>14</b> | Enter the total amount of <b>dependent care benefits</b> you received in 2009. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .                                  | <b>14</b> | 1,229,721 |   |
| <b>15</b> | Enter the amount, if any, you carried over from 2008 and used in 2009 during the grace period. See instructions . . . . .   | <b>15</b> | *         |   |
| <b>16</b> | Enter the amount, if any, you forfeited or carried forward to 2010. See instructions . . . . .  | <b>16</b> | ( 61,844  | ) |
| <b>17</b> | Combine lines 14 through 16. See instructions . . . . .   | <b>17</b> |           |   |
| <b>18</b> | Enter the total amount of <b>qualified expenses</b> incurred in 2009 for the care of the <b>qualifying person(s)</b> . . . . .  | <b>18</b> | 1,196,231 |   |
| <b>19</b> | Enter the <b>smaller</b> of line 17 or 18 . . . . .   | <b>19</b> |           |   |
| <b>20</b> | Enter your <b>earned income</b> . See instructions . . . . .  | <b>20</b> | 6,895,756 |   |
| <b>21</b> | Enter the amount shown below that applies to you.<br><ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 20.</li> </ul>   | <b>21</b> | 4,212,004 |   |
| <b>22</b> | Enter the <b>smallest</b> of line 19, 20, or 21 . . . . .   | <b>22</b> |           |   |
| <b>23</b> | Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 21). . . . .  | <b>23</b> |           |   |
| <b>24</b> | Are you filing Form 1040A?<br><input type="checkbox"/> <b>Yes.</b> Skip lines 24 through 27 and go to line 28.<br><input type="checkbox"/> <b>No.</b> 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- . . . . .  | <b>24</b> | 6,694     |   |
| <b>25</b> | Subtract line 24 from line 17 . . . . .   | <b>25</b> |           |   |
| <b>26</b> | Enter the <b>smaller</b> of line 22 or 23 . . . . .   | <b>26</b> |           |   |
| <b>27</b> | <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 22, 23, or 24. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .  | <b>27</b> | 6,496     |   |
| <b>28</b> | <b>Excluded benefits. Form 1040 and 1040NR filers:</b> Subtract line 27 from line 26. If zero or less, enter -0-. <b>Form 1040A filers:</b> Enter the <b>smaller</b> of line 22 or line 23 . . . . .  | <b>28</b> | 930,935   |   |
| <b>29</b> | <b>Taxable benefits. Form 1040 and 1040NR filers:</b> Subtract line 28 from line 25. 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."<br><b>Form 1040A filers:</b> Subtract line 28 from line 17. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB". . . . . | <b>29</b> | 354,721   |   |

To claim the child and dependent care credit, complete lines 30 through 34 below.

|           |   |           |           |  |
|-----------|---|-----------|-----------|--|
| <b>30</b> | Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .   | <b>30</b> |           |  |
| <b>31</b> | <b>Form 1040 and 1040NR filers:</b> Add lines 27 and 28. <b>Form 1040A filers:</b> Enter the amount from line 28 . . . . .  | <b>31</b> | 937,437   |  |
| <b>32</b> | Subtract line 31 from line 30. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2008 expenses in 2009, see the instructions for line 9 . . . . .  | <b>32</b> |           |  |
| <b>33</b> | Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 31 above. Then, add the amounts in column (c) and enter the total here. . . . . | <b>33</b> |           |  |
| <b>34</b> | Enter the <b>smaller</b> of line 32 or 33. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 13 . . . . .  | <b>34</b> | 6,600,470 |  |

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

**Part III Dependent Care Benefits**

|           |   |           |             |   |
|-----------|---|-----------|-------------|---|
| <b>14</b> | Enter the total amount of <b>dependent care benefits</b> you received in 2009. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .                                  | <b>14</b> | 4,190,781   |   |
| <b>15</b> | Enter the amount, if any, you carried over from 2008 and used in 2009 during the grace period. See instructions . . . . .   | <b>15</b> | *           |   |
| <b>16</b> | Enter the amount, if any, you forfeited or carried forward to 2010. See instructions . . . . .  | <b>16</b> | ( 94,242    | ) |
| <b>17</b> | Combine lines 14 through 16. See instructions . . . . .   | <b>17</b> |             |   |
| <b>18</b> | Enter the total amount of <b>qualified expenses</b> incurred in 2009 for the care of the <b>qualifying person(s)</b> . . . . .  | <b>18</b> | 8,669,799   |   |
| <b>19</b> | Enter the <b>smaller</b> of line 17 or 18 . . . . .   | <b>19</b> |             |   |
| <b>20</b> | Enter your <b>earned income</b> . See instructions . . . . .  | <b>20</b> | 385,044,657 |   |
| <b>21</b> | Enter the amount shown below that applies to you.<br><ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 20.</li> </ul>   | <b>21</b> | 190,467,581 |   |
| <b>22</b> | Enter the <b>smallest</b> of line 19, 20, or 21 . . . . .   | <b>22</b> |             |   |
| <b>23</b> | Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 21). . . . .  | <b>23</b> |             |   |
| <b>24</b> | Are you filing Form 1040A?<br><input type="checkbox"/> <b>Yes.</b> Skip lines 24 through 27 and go to line 28.<br><input type="checkbox"/> <b>No.</b> 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- . . . . .  | <b>24</b> | 13,737      |   |
| <b>25</b> | Subtract line 24 from line 17 . . . . .   | <b>25</b> |             |   |
| <b>26</b> | Enter the <b>smaller</b> of line 22 or 23 . . . . .   | <b>26</b> |             |   |
| <b>27</b> | <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 22, 23, or 24. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .  | <b>27</b> | 12,765      |   |
| <b>28</b> | <b>Excluded benefits. Form 1040 and 1040NR filers:</b> Subtract line 27 from line 26. If zero or less, enter -0-. <b>Form 1040A filers:</b> Enter the <b>smaller</b> of line 22 or line 23 . . . . .  | <b>28</b> | 3,076,699   |   |
| <b>29</b> | <b>Taxable benefits. Form 1040 and 1040NR filers:</b> Subtract line 28 from line 25. 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."<br><b>Form 1040A filers:</b> Subtract line 28 from line 17. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB". . . . . | <b>29</b> | 1,007,021   |   |

To claim the child and dependent care credit, complete lines 30 through 34 below.

|           |   |           |            |  |
|-----------|---|-----------|------------|--|
| <b>30</b> | Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .   | <b>30</b> |            |  |
| <b>31</b> | <b>Form 1040 and 1040NR filers:</b> Add lines 27 and 28. <b>Form 1040A filers:</b> Enter the amount from line 28 . . . . .  | <b>31</b> | 3,089,482  |  |
| <b>32</b> | Subtract line 31 from line 30. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2008 expenses in 2009, see the instructions for line 9 . . . . .  | <b>32</b> |            |  |
| <b>33</b> | Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 31 above. Then, add the amounts in column (c) and enter the total here. . . . . | <b>33</b> |            |  |
| <b>34</b> | Enter the <b>smaller</b> of line 32 or 33. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 13 . . . . .  | <b>34</b> | 17,283,197 |  |

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **3468**

**Investment Credit**

OMB No. 1545-0155

**2009**

Attachment Sequence No. **52**

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

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

Identifying number

Total Forms Filed = 9,571

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

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

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

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

|  |  |           |       |
|--|--|-----------|-------|
| <b>5</b> Qualifying advanced coal project credit (see instructions):   |  |           |       |
| <b>a</b>   | Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . \$ _____ × 20% (.20)   | <b>5a</b> |       |
| <b>b</b>   | Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . \$ _____ × 15% (.15)   | <b>5b</b> |       |
| <b>c</b>   | Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . \$ _____ × 30% (.30)  | <b>5c</b> |       |
| <b>d</b>   | Total. Add lines 5a, 5b, and 5c . . . . .  | <b>5d</b> | 165   |
| <b>6</b> Qualifying gasification project credit (see instructions):    |  |           |       |
| <b>a</b>   | Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . . \$ _____ × 30% (.30) | <b>6a</b> |       |
| <b>b</b>   | Qualified investment in property other than in <b>a</b> above placed in service during the tax year . . . . . \$ _____ × 20% (.20)   | <b>6b</b> |       |
| <b>c</b>   | Total. Add lines 6a and 6b . . . . .   | <b>6c</b> | *     |
| <b>7</b> Qualifying advanced energy project credit (see instructions): |  |           |       |
|  | Qualified investment in advanced energy project property placed in service after February 17, 2009 . . . . . \$ _____ × 30% (.30)  | <b>7</b>  | 1,061 |
| <b>8</b>   | Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .   | <b>8</b>  | 65    |
| <b>9</b>   | Add lines 5d, 6c, 7, and 8. Report this amount on Form 3800, line 1a . . . . .   | <b>9</b>  | *     |

**Part III Rehabilitation Credit and Energy Credit**

|   |  |            |     |
|---|--|------------|-----|
| <b>10</b> Rehabilitation credit (see instructions for requirements that must be met):           |  |            |     |
| <b>a</b>  | Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. <b>Note.</b> This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ▶ <input type="checkbox"/> |            |     |
| <b>b</b>  | Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____  |            |     |
| <b>c</b>  | Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ _____   |            |     |
| <b>d</b>  | Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 10b above . . . . . \$ _____   |            |     |
| Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown: |  |            |     |
| <b>e</b>  | Pre-1936 buildings located in the Gulf Opportunity Zone . . . . . \$ * × 13% (.13)   | <b>10e</b> | *   |
| <b>f</b>  | Pre-1936 buildings affected by a Midwestern disaster . . . . . \$ * × 13% (.13)  | <b>10f</b> | *   |
| <b>g</b>  | Other pre-1936 buildings . . . . . \$ 466 × 10% (.10)  | <b>10g</b> | 466 |
| <b>h</b>  | Certified historic structures located in the Gulf Opportunity Zone . . . . . \$ * × 26% (.26)  | <b>10h</b> | *   |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12276E

Form **3468** (2009)

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

Form **3468**

**Investment Credit**

OMB No. 1545-0155

**2009**

Attachment Sequence No. **52**

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

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

Identifying number

Total Forms Filed = 9,571

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

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

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

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

|   |  |           |       |
|---|--|-----------|-------|
| <b>5</b> Qualifying advanced coal project credit (see instructions):  |  |           |       |
| <b>a</b>  | Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . \$ _____ × 20% (.20)   | <b>5a</b> |       |
| <b>b</b>  | Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . \$ _____ × 15% (.15)   | <b>5b</b> |       |
| <b>c</b>  | Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . \$ _____ × 30% (.30)  | <b>5c</b> |       |
| <b>d</b>  | Total. Add lines 5a, 5b, and 5c . . . . .  | <b>5d</b> | 381   |
| <b>6</b> Qualifying gasification project credit (see instructions):   |  |           |       |
| <b>a</b>  | Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . . \$ _____ × 30% (.30) | <b>6a</b> |       |
| <b>b</b>  | Qualified investment in property other than in <b>a</b> above placed in service during the tax year . . . . . \$ _____ × 20% (.20)   | <b>6b</b> |       |
| <b>c</b>  | Total. Add lines 6a and 6b . . . . .   | <b>6c</b> | *     |
| <b>7</b> Qualifying advanced energy project credit (see instructions):<br>Qualified investment in advanced energy project property placed in service after February 17, 2009 . . . . . \$ _____ × 30% (.30) |  | <b>7</b>  | 4,135 |
| <b>8</b> Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .   |  | <b>8</b>  | 61    |
| <b>9</b> Add lines 5d, 6c, 7, and 8. Report this amount on Form 3800, line 1a . . . . .   |  | <b>9</b>  | *     |

**Part III Rehabilitation Credit and Energy Credit**

|   |  |            |        |
|---|--|------------|--------|
| <b>10</b> Rehabilitation credit (see instructions for requirements that must be met): |  |            |        |
| <b>a</b>  | Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. <b>Note.</b> This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ▶ <input type="checkbox"/> |            |        |
| <b>b</b>  | Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____  |            |        |
| <b>c</b>  | Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ _____   |            |        |
| <b>d</b>  | Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 10b above . . . . . \$ _____<br>Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:  |            |        |
| <b>e</b>  | Pre-1936 buildings located in the Gulf Opportunity Zone . . . . . \$ * × 13% (.13)   | <b>10e</b> | *      |
| <b>f</b>  | Pre-1936 buildings affected by a Midwestern disaster . . . . . \$ _____ × 13% (.13)  | <b>10f</b> | *      |
| <b>g</b>  | Other pre-1936 buildings . . . . . \$ 400,671 × 10% (.10)  | <b>10g</b> | 40,067 |
| <b>h</b>  | Certified historic structures located in the Gulf Opportunity Zone . . . . . \$ * × 26% (.26)  | <b>10h</b> | *      |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12276E

Form **3468** (2009)

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

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

|  |  |          |             |            |            |       |  |
|--|--|----------|-------------|------------|------------|-------|--|
| <b>i</b>   | Certified historic structures affected by a Midwestern disaster  | \$ _____ | × 26% (.26) | <b>10i</b> | *          |       |  |
| <b>j</b>   | Other certified historic structures . . . . .  | \$ 2,756 | × 20% (.20) | <b>10j</b> | 2,756      |       |  |
| For properties identified on lines 10h, 10i, or 10j, complete lines 10k and 10l. |  |          |             |            |            |       |  |
| <b>k</b>   | Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . .   |          |             |            |            |       |  |
| <b>l</b>   | Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . .  |          |             |            |            |       |  |
| <b>m</b>   | Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . . . .   |          |             |            | <b>10m</b> | *     |  |
| <b>11</b>  | Energy credit:   |          |             |            |            |       |  |
| <b>a</b>   | Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) . . . . .           | \$ _____ | × 10% (.10) | <b>11a</b> | 526        |       |  |
| <b>b</b>   | Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) . . . . . | \$ _____ | × 30% (.30) | <b>11b</b> | 2,000      |       |  |
| Qualified fuel cell property (see instructions):                                 |  |          |             |            |            |       |  |
| <b>c</b>   | Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 . . . . .     | \$ _____ | × 30% (.30) | <b>11c</b> |            |       |  |
| <b>d</b>   | Applicable kilowatt capacity of property on line 11c (see instructions) ► _____  |          |             | <b>11d</b> |            |       |  |
| <b>e</b>   | Enter the lesser of line 11c or 11d . . . . .  |          |             |            | <b>11e</b> | 0     |  |
| <b>f</b>   | Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . .   | \$ _____ | × 30% (.30) | <b>11f</b> |            |       |  |
| <b>g</b>   | Applicable kilowatt capacity of property on line 11f (see instructions) ► _____  |          |             | <b>11g</b> |            |       |  |
| <b>h</b>   | Enter the lesser of line 11f or 11g . . . . .  |          |             |            | <b>11h</b> | *     |  |
| Qualified microturbine property (see instructions):                              |  |          |             |            |            |       |  |
| <b>i</b>   | Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . .   | \$ _____ | × 10% (.10) | <b>11i</b> |            |       |  |
| <b>j</b>   | Kilowatt capacity of property on line 11i . . . . . ► _____  |          |             | <b>11j</b> |            |       |  |
| <b>k</b>   | Enter the lesser of line 11i or 11j . . . . .  |          |             |            | <b>11k</b> | 1,521 |  |

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

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

|  |  |            |             |            |            |     |  |
|--|--|------------|-------------|------------|------------|-----|--|
| <b>i</b>   | Certified historic structures affected by a Midwestern disaster  | \$ _____   | × 26% (.26) | <b>10i</b> | *          |     |  |
| <b>j</b>   | Other certified historic structures . . . . .  | \$ 425,769 | × 20% (.20) | <b>10j</b> | 85,154     |     |  |
| For properties identified on lines 10h, 10i, or 10j, complete lines 10k and 10l. |  |            |             |            |            |     |  |
| <b>k</b>   | Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . .   | _____      |             |            |            |     |  |
| <b>l</b>   | Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . .  | _____      |             |            |            |     |  |
| <b>m</b>   | Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . . . .   |            |             |            | <b>10m</b> | *   |  |
| <b>11</b>  | Energy credit:   |            |             |            |            |     |  |
| <b>a</b>   | Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) . . . . .           | \$ _____   | × 10% (.10) | <b>11a</b> | 476        |     |  |
| <b>b</b>   | Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) . . . . . | \$ _____   | × 30% (.30) | <b>11b</b> | 42,072     |     |  |
| Qualified fuel cell property (see instructions):                                 |  |            |             |            |            |     |  |
| <b>c</b>   | Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 . . . . .     | \$ _____   | × 30% (.30) | <b>11c</b> |            |     |  |
| <b>d</b>   | Applicable kilowatt capacity of property on line 11c (see instructions) ► _____  |            |             | <b>11d</b> |            |     |  |
| <b>e</b>   | Enter the lesser of line 11c or 11d . . . . .  |            |             |            | <b>11e</b> | 0   |  |
| <b>f</b>   | Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . .   | \$ _____   | × 30% (.30) | <b>11f</b> |            |     |  |
| <b>g</b>   | Applicable kilowatt capacity of property on line 11f (see instructions) ► _____  |            |             | <b>11g</b> |            |     |  |
| <b>h</b>   | Enter the lesser of line 11f or 11g . . . . .  |            |             |            | <b>11h</b> | *   |  |
| Qualified microturbine property (see instructions):                              |  |            |             |            |            |     |  |
| <b>i</b>   | Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . .   | \$ _____   | × 10% (.10) | <b>11i</b> |            |     |  |
| <b>j</b>   | Kilowatt capacity of property on line 11i . . . . . ► _____  |            |             | <b>11j</b> |            |     |  |
| <b>k</b>   | Enter the lesser of line 11i or 11j . . . . .  |            |             |            | <b>11k</b> | 530 |  |

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

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

|  |   |            |       |
|--|---|------------|-------|
| Combined heat and power system property (see instructions):<br><b>Caution:</b> You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower. |   |            |       |
| <b>l</b>   | Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . \$ _____ × 10% (.10)   | <b>11l</b> |       |
| <b>m</b>   | If the electrical capacity of the property is measured in:<br>• Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less.<br>• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less . . . . .                      | <b>11m</b> |       |
| <b>n</b>   | Multiply line 11l by 11m . . . . .  | <b>11n</b> | *     |
| Qualified small wind energy property (see instructions):   |   |            |       |
| <b>o</b>   | Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . . \$ _____ × 30% (.30) | <b>11o</b> |       |
| <b>p</b>   | Enter the smaller of line 11o or \$4,000 . . . . .  | <b>11p</b> | *     |
| <b>q</b>   | Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . . . \$ _____ × 30% (.30)   | <b>11q</b> | *     |
| Geothermal heat pump systems (see instructions):   |   |            |       |
| <b>r</b>   | Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . \$ _____ × 10% (.10)   | <b>11r</b> | 282   |
| Qualified investment credit facility property (see instructions):  |   |            |       |
| <b>s</b>   | Basis of property placed in service during the tax year . . . \$ _____ × 30% (.30)  | <b>11s</b> | 29    |
| <b>12</b>  | Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .  | <b>12</b>  | *     |
| <b>13</b>  | Add lines 10e through 10j, 10m, 11a, 11b, 11e, 11h, 11k, 11n, 11p, 11q, 11r, 11s, and 12 . . .  | <b>13</b>  | 7,875 |
| <b>14</b>  | Rehabilitation and energy credits included on line 13 from passive activities . . . . .   | <b>14</b>  | 2,232 |
| <b>15</b>  | Subtract line 14 from line 13 . . . . .   | <b>15</b>  | 5,736 |
| <b>16</b>  | Rehabilitation and energy credits allowed for 2009 from a passive activity . . . . .  | <b>16</b>  | 1,075 |
| <b>17</b>  | Carryforward of the rehabilitation credit that originated after 2007 and the energy credit that originated in a tax year that began after October 3, 2008 (see instructions) . . . . .  | <b>17</b>  | 289   |
| <b>18</b>  | Carryback of rehabilitation and energy credits from 2010 . . . . .  | <b>18</b>  |       |
| <b>19</b>  | Add lines 15 through 18. Report this amount on Form 3800, line 29a . . . . .  | <b>19</b>  | 6,989 |

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

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

|  |  |            |         |
|--|--|------------|---------|
| Combined heat and power system property (see instructions):<br><b>Caution:</b> You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.   |  |            |         |
| <b>l</b>   | Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . \$ _____ × 10% (.10)  | <b>11l</b> |         |
| <b>m</b>   | If the electrical capacity of the property is measured in:<br>• Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less.<br>• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less . . . . . | <b>11m</b> |         |
| <b>n</b>   | Multiply line 11l by 11m . . . . .   | <b>11n</b> | *       |
| Qualified small wind energy property (see instructions):<br><b>o</b> Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . . \$ _____ × 30% (.30) |  | <b>11o</b> |         |
| <b>p</b>   | Enter the smaller of line 11o or \$4,000 . . . . .   | <b>11p</b> | *       |
| <b>q</b>   | Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . . . \$ _____ × 30% (.30)                                    | <b>11q</b> | *       |
| Geothermal heat pump systems (see instructions):<br><b>r</b> Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . \$ _____ × 10% (.10)   |  | <b>11r</b> | 977     |
| Qualified investment credit facility property (see instructions):<br><b>s</b> Basis of property placed in service during the tax year . . . \$ _____ × 30% (.30)   |  | <b>11s</b> | 8,964   |
| <b>12</b>  | Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .   | <b>12</b>  | *       |
| <b>13</b>  | Add lines 10e through 10j, 10m, 11a, 11b, 11e, 11h, 11k, 11n, 11p, 11q, 11r, 11s, and 12 . . .   | <b>13</b>  | 186,934 |
| <b>14</b>  | Rehabilitation and energy credits included on line 13 from passive activities . . . . .  | <b>14</b>  | 39,454  |
| <b>15</b>  | Subtract line 14 from line 13 . . . . .  | <b>15</b>  | 147,481 |
| <b>16</b>  | Rehabilitation and energy credits allowed for 2009 from a passive activity . . . . .   | <b>16</b>  | 16,769  |
| <b>17</b>  | Carryforward of the rehabilitation credit that originated after 2007 and the energy credit that originated in a tax year that began after October 3, 2008 (see instructions) . . . . .   | <b>17</b>  | 26,334  |
| <b>18</b>  | Carryback of rehabilitation and energy credits from 2010 . . . . .   | <b>18</b>  |         |
| <b>19</b>  | Add lines 15 through 18. Report this amount on Form 3800, line 29a . . . . .   | <b>19</b>  | 190,584 |

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

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.

**2009**  
Attachment  
Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 509,228

Identifying number

**Part I Current Year Credit**

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

|           |   |            |         |
|-----------|---|------------|---------|
| <b>1a</b> | Investment credit (Form 3468, Part II only) (attach Form 3468)  | <b>1a</b>  | 1,438   |
| <b>b</b>  | Welfare-to-work credit (only from partnerships, S corporations, estates, and trusts)  | <b>1b</b>  | 1,395   |
| <b>c</b>  | Credit for increasing research activities (Form 6765). (Individuals: see instructions)  | <b>1c</b>  | 48,582  |
| <b>d</b>  | Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: _____)                          | <b>1d</b>  | 57,378  |
| <b>e</b>  | Disabled access credit (Form 8826) (do not enter more than \$5,000)   | <b>1e</b>  | 9,820   |
| <b>f</b>  | Renewable electricity production credit (Form 8835)   | <b>1f</b>  | 4,045   |
| <b>g</b>  | Indian employment credit (Form 8845)  | <b>1g</b>  | 4,703   |
| <b>h</b>  | Orphan drug credit (Form 8820)  | <b>1h</b>  | 1,716   |
| <b>i</b>  | New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: _____)  | <b>1i</b>  | 827     |
| <b>j</b>  | Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)   | <b>1j</b>  | 4,785   |
| <b>k</b>  | Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: _____) | <b>1k</b>  | 12,297  |
| <b>l</b>  | Biodiesel and renewable diesel fuels credit (attach Form 8864)  | <b>1l</b>  | 5,610   |
| <b>m</b>  | Low sulfur diesel fuel production credit (Form 8896)  | <b>1m</b>  | 1,209   |
| <b>n</b>  | Distilled spirits credit (Form 8906)  | <b>1n</b>  | 253     |
| <b>o</b>  | Nonconventional source fuel credit (Form 8907)  | <b>1o</b>  | 8,412   |
| <b>p</b>  | Energy efficient home credit (Form 8908)  | <b>1p</b>  | 5,140   |
| <b>q</b>  | Energy efficient appliance credit (Form 8909)   | <b>1q</b>  | 6,685   |
| <b>r</b>  | Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: _____)                                | <b>1r</b>  | 14,950  |
| <b>s</b>  | Alternative fuel vehicle refueling property credit (Form 8911)  | <b>1s</b>  | 261     |
| <b>t</b>  | Credits for affected Midwestern disaster area employers (Form 5884-A)   | <b>1t</b>  | 474     |
| <b>u</b>  | Mine rescue team training credit (Form 8923)  | <b>1u</b>  | *       |
| <b>v</b>  | Agricultural chemicals security credit (Form 8931)  | <b>1v</b>  | 889     |
| <b>w</b>  | Credit for employer differential wage payments (Form 8932)  | <b>1w</b>  | 167     |
| <b>x</b>  | Carbon dioxide sequestration credit (Form 8933)   | <b>1x</b>  | *       |
| <b>y</b>  | Qualified plug-in electric drive motor vehicle credit (Form 8936)   | <b>1y</b>  | 2,002   |
| <b>z</b>  | Qualified plug-in electric vehicle credit (Form 8834, Part I only)  | <b>1z</b>  | 115     |
| <b>aa</b> | Credit for contributions to selected community development corporations (only from partnerships and S corporations)                               | <b>1aa</b> | 490     |
| <b>bb</b> | General credits from an electing large partnership (Schedule K-1 (Form 1065-B))   | <b>1bb</b> | 1,187   |
| <b>2</b>  | Add lines 1a through 1bb  | <b>2</b>   | 188,040 |
| <b>3</b>  | Passive activity credits included on line 2 (see instructions)  | <b>3</b>   | 83,693  |
| <b>4</b>  | Subtract line 3 from line 2   | <b>4</b>   | 109,337 |
| <b>5</b>  | Passive activity credits allowed for 2009 (see instructions)  | <b>5</b>   | 63,604  |
| <b>6</b>  | Carryforward of general business credit to 2009. See instructions for the schedule to attach  | <b>6</b>   | 211,360 |
| <b>7</b>  | Carryback of general business credit from 2010 (see instructions)   | <b>7</b>   |         |
| <b>8</b>  | <b>Current year credit.</b> Add lines 4 through 7   | <b>8</b>   | 339,906 |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2009)

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

Form **3800**  
 Department of the Treasury  
 Internal Revenue Service (99)  
 Name(s) shown on return

**General Business Credit**

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

OMB No. 1545-0895

**2009**  
 Attachment  
 Sequence No. **22**

Total Forms Filed = 509,228

Identifying number

**Part I Current Year Credit**

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

|           |   |            |           |
|-----------|---|------------|-----------|
| <b>1a</b> | Investment credit (Form 3468, Part II only) (attach Form 3468)  | <b>1a</b>  | 6,927     |
| <b>b</b>  | Welfare-to-work credit (only from partnerships, S corporations, estates, and trusts)  | <b>1b</b>  | 2,724     |
| <b>c</b>  | Credit for increasing research activities (Form 6765). (Individuals: see instructions)  | <b>1c</b>  | 433,192   |
| <b>d</b>  | Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: _____)                          | <b>1d</b>  | 124,085   |
| <b>e</b>  | Disabled access credit (Form 8826) (do not enter more than \$5,000)   | <b>1e</b>  | 17,993    |
| <b>f</b>  | Renewable electricity production credit (Form 8835)   | <b>1f</b>  | 22,547    |
| <b>g</b>  | Indian employment credit (Form 8845)  | <b>1g</b>  | 21,748    |
| <b>h</b>  | Orphan drug credit (Form 8820)  | <b>1h</b>  | 4,709     |
| <b>i</b>  | New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: _____)  | <b>1i</b>  | 6,410     |
| <b>j</b>  | Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)   | <b>1j</b>  | 1,497     |
| <b>k</b>  | Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: _____) | <b>1k</b>  | 5,296     |
| <b>l</b>  | Biodiesel and renewable diesel fuels credit (attach Form 8864)  | <b>1l</b>  | 13,326    |
| <b>m</b>  | Low sulfur diesel fuel production credit (Form 8896)  | <b>1m</b>  | 5,092     |
| <b>n</b>  | Distilled spirits credit (Form 8906)  | <b>1n</b>  | 13,434    |
| <b>o</b>  | Nonconventional source fuel credit (Form 8907)  | <b>1o</b>  | 12,187    |
| <b>p</b>  | Energy efficient home credit (Form 8908)  | <b>1p</b>  | 31,763    |
| <b>q</b>  | Energy efficient appliance credit (Form 8909)   | <b>1q</b>  | 4,768     |
| <b>r</b>  | Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: _____)                                | <b>1r</b>  | 30,959    |
| <b>s</b>  | Alternative fuel vehicle refueling property credit (Form 8911)  | <b>1s</b>  | 3,907     |
| <b>t</b>  | Credits for affected Midwestern disaster area employers (Form 5884-A)   | <b>1t</b>  | 355       |
| <b>u</b>  | Mine rescue team training credit (Form 8923)  | <b>1u</b>  | *         |
| <b>v</b>  | Agricultural chemicals security credit (Form 8931)  | <b>1v</b>  | 4,815     |
| <b>w</b>  | Credit for employer differential wage payments (Form 8932)  | <b>1w</b>  | 35        |
| <b>x</b>  | Carbon dioxide sequestration credit (Form 8933)   | <b>1x</b>  | *         |
| <b>y</b>  | Qualified plug-in electric drive motor vehicle credit (Form 8936)   | <b>1y</b>  | 6,617     |
| <b>z</b>  | Qualified plug-in electric vehicle credit (Form 8834, Part I only)  | <b>1z</b>  | 364       |
| <b>aa</b> | Credit for contributions to selected community development corporations (only from partnerships and S corporations)                               | <b>1aa</b> | 19        |
| <b>bb</b> | General credits from an electing large partnership (Schedule K-1 (Form 1065-B))   | <b>1bb</b> | 65        |
| <b>2</b>  | Add lines 1a through 1bb  | <b>2</b>   | 774,964   |
| <b>3</b>  | Passive activity credits included on line 2 (see instructions)  | <b>3</b>   | 147,824   |
| <b>4</b>  | Subtract line 3 from line 2   | <b>4</b>   | 627,140   |
| <b>5</b>  | Passive activity credits allowed for 2009 (see instructions)  | <b>5</b>   | 152,123   |
| <b>6</b>  | Carryforward of general business credit to 2009. See instructions for the schedule to attach  | <b>6</b>   | 3,624,957 |
| <b>7</b>  | Carryback of general business credit from 2010 (see instructions)   | <b>7</b>   |           |
| <b>8</b>  | <b>Current year credit.</b> Add lines 4 through 7   | <b>8</b>   | 4,404,220 |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2009)

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

**Part II Allowable Credit**

|  |   |  |         |            |         |  |
|--|---|--|---------|------------|---------|--|
| <p><b>9</b> Regular tax before credits:</p> <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41 .</li> <li>• Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return . . . . .</li> <li>• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . .</li> </ul> | } |  |         | <b>9</b>   |         |  |
| <p><b>10</b> Alternative minimum tax:</p> <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 36 . . . . .</li> <li>• Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . . .</li> </ul>   | } |  |         | <b>10</b>  | 152,874 |  |
| <p><b>11</b> Add lines 9 and 10 . . . . .</p>  |   |  |         | <b>11</b>  |         |  |
| <p><b>12a</b> Foreign tax credit . . . . .</p>   |   |  |         | <b>12a</b> |         |  |
| <p><b>b</b> Credits from Form 1040, lines 48 through 52 (or Form 1040NR, lines 45 through 48); Form 8859, line 11; Form 8834, lines 22 and 29; Form 8910, line 21; Form 8911, line 23; Form 8936, line 14; and Schedule R, line 24 . . . . .</p>   |   |  | 136,843 | <b>12b</b> |         |  |
| <p><b>c</b> Add lines 12a and 12b . . . . .</p>  |   |  |         | <b>12c</b> | 272,234 |  |
| <p><b>13</b> <b>Net income tax.</b> Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a</p>  |   |  |         | <b>13</b>  | 426,393 |  |
| <p><b>14</b> <b>Net regular tax.</b> Subtract line 12c from line 9. If zero or less, enter -0-</p>   |   |  | 421,683 | <b>14</b>  |         |  |
| <p><b>15</b> Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) . . . . .</p>  |   |  | 209,168 | <b>15</b>  |         |  |
| <p><b>16</b> Tentative minimum tax:</p> <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 34 . . . . .</li> <li>• Corporations. Enter the amount from Form 4626, line 12 . . . . .</li> <li>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 . . . . .</li> </ul>   | } |  | 338,602 | <b>16</b>  |         |  |
| <p><b>17</b> Enter the greater of line 15 or line 16 . . . . .</p>   |   |  |         | <b>17</b>  | 341,591 |  |
| <p><b>18a</b> Subtract line 17 from line 13. If zero or less, enter -0-</p>  |   |  |         | <b>18a</b> |         |  |
| <p><b>b</b> For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions) . . . . .</p>  |   |  |         | <b>18b</b> |         |  |
| <p><b>c</b> Add lines 18a and 18b . . . . .</p>  |   |  |         | <b>18c</b> | 261,509 |  |
| <p><b>19a</b> Enter the <b>smaller</b> of line 8 or line 18c . . . . .</p>   |   |  |         | <b>19a</b> |         |  |
| <p><b>C corporations:</b> See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.</p>   |   |  |         | <b>19b</b> | 158,868 |  |
| <p><b>b</b> Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c (see instructions) . . . . .</p>   |   |  |         | <b>19b</b> |         |  |
| <p><b>c</b> Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return) . . . . .</p>  |   |  |         | <b>19c</b> |         |  |



**Part II Allowable Credit (Continued)**

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

|            |   |            |           |         |
|------------|---|------------|-----------|---------|
| <b>20</b>  | Multiply line 16 by 75%   |            | <b>20</b> | 46,061  |
| <b>21</b>  | Enter the greater of line 15 or line 20   |            | <b>21</b> | 46,132  |
| <b>22</b>  | Subtract line 21 from line 13. If zero or less, enter -0-   |            | <b>22</b> | 49,739  |
| <b>23</b>  | Subtract line 19b from line 22. If zero or less, enter -0-  |            | <b>23</b> | 49,698  |
| <b>24</b>  | Enter the amount from Form 8844, line 10 or line 12   |            | <b>24</b> | 37,988  |
| <b>25</b>  | Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24   |            | <b>25</b> | 34,453  |
| <b>26</b>  | Subtract line 15 from line 13. If zero or less, enter -0-   |            | <b>26</b> | 425,484 |
| <b>27</b>  | Add lines 19b and 25  |            | <b>27</b> | 185,650 |
| <b>28</b>  | Subtract line 27 from line 26. If zero or less, enter -0-   |            | <b>28</b> | 408,665 |
| <b>29a</b> | Enter the investment credit from Form 3468, Part III, line 19 (attach Form 3468)  | <b>29a</b> | 6,989     |         |
| <b>b</b>   | Enter the work opportunity credit from Form 5884, line 10 or line 12  | <b>29b</b> | 49,883    |         |
| <b>c</b>   | Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 14 or line 16  | <b>29c</b> | 19,059    |         |
| <b>d</b>   | Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20   | <b>29d</b> | 10,377    |         |
| <b>e</b>   | Enter the applicable part of the amount of the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38   | <b>29e</b> | 1,526     |         |
| <b>f</b>   | Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12  | <b>29f</b> | 77,107    |         |
| <b>g</b>   | Enter the qualified railroad track maintenance credit from Form 8900, line 12   | <b>29g</b> | 73        |         |
| <b>30</b>  | Add lines 29a through 29g   |            | <b>30</b> | 156,467 |
| <b>31</b>  | Enter the <b>smaller</b> of line 28 or line 30  |            | <b>31</b> | 130,773 |
| <b>32</b>  | <b>Credit allowed for the current year.</b> Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return:   |            |           |         |
|            | <ul style="list-style-type: none"> <li>• Individuals. Form 1040, line 53 or Form 1040NR, line 49</li> <li>• Corporations. Form 1120, Schedule J, line 5c</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2c</li> </ul> | }          | <b>32</b> | 292,508 |

**Part II Allowable Credit (Continued)**

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

|            |  |            |           |            |
|------------|--|------------|-----------|------------|
| <b>20</b>  | Multiply line 16 by 75%  |            | <b>20</b> | 14,920,517 |
| <b>21</b>  | Enter the greater of line 15 or line 20  |            | <b>21</b> | 14,774,989 |
| <b>22</b>  | Subtract line 21 from line 13. If zero or less, enter -0-  |            | <b>22</b> | 6,811,145  |
| <b>23</b>  | Subtract line 19b from line 22. If zero or less, enter -0-   |            | <b>23</b> | 6,739,506  |
| <b>24</b>  | Enter the amount from Form 8844, line 10 or line 12  |            | <b>24</b> | 221,804    |
| <b>25</b>  | Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24  |            | <b>25</b> | 124,761    |
| <b>26</b>  | Subtract line 15 from line 13. If zero or less, enter -0-  |            | <b>26</b> | 50,605,225 |
| <b>27</b>  | Add lines 19b and 25   |            | <b>27</b> | 723,252    |
| <b>28</b>  | Subtract line 27 from line 26. If zero or less, enter -0-  |            | <b>28</b> | 49,881,973 |
| <b>29a</b> | Enter the investment credit from Form 3468, Part III, line 19 (attach Form 3468)   | <b>29a</b> | 190,584   |            |
| <b>b</b>   | Enter the work opportunity credit from Form 5884, line 10 or line 12   | <b>29b</b> | 601,661   |            |
| <b>c</b>   | Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 14 or line 16   | <b>29c</b> | 69,561    |            |
| <b>d</b>   | Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20  | <b>29d</b> | 44,394    |            |
| <b>e</b>   | Enter the applicable part of the amount of the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38  | <b>29e</b> | 37,710    |            |
| <b>f</b>   | Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12   | <b>29f</b> | 653,836   |            |
| <b>g</b>   | Enter the qualified railroad track maintenance credit from Form 8900, line 12  | <b>29g</b> | 40,622    |            |
| <b>30</b>  | Add lines 29a through 29g  |            | <b>30</b> | 1,638,701  |
| <b>31</b>  | Enter the <b>smaller</b> of line 28 or line 30   |            | <b>31</b> | 875,719    |
| <b>32</b>  | <b>Credit allowed for the current year.</b> Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return:<br><ul style="list-style-type: none"> <li>• Individuals. Form 1040, line 53 or Form 1040NR, line 49</li> <li>• Corporations. Form 1120, Schedule J, line 5c</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2c</li> </ul> |            | <b>32</b> | 1,601,155  |

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Moving Expenses**

OMB No. 1545-0074

**2009**  
 Attachment  
 Sequence No. **62**

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on return

**Total Forms Filed = 869,001**

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.

|   |          |         |  |
|---|----------|---------|--|
| <b>1</b> Transportation and storage of household goods and personal effects (see instructions) . . . . .  | <b>1</b> | 768,859 |  |
| <b>2</b> Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals . . . . .   | <b>2</b> | 669,382 |  |
| <b>3</b> Add lines 1 and 2 . . . . .  | <b>3</b> | 868,905 |  |
| <b>4</b> Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is <b>not</b> included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code <b>P</b> . . . . .  | <b>4</b> | 112,936 |  |
| <b>5</b> Is line 3 <b>more than</b> line 4?<br><br><input type="checkbox"/> <b>No.</b> You <b>cannot</b> deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.<br><br><input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your <b>moving expense deduction</b> . . . . . | <b>5</b> | 834,495 |  |

**General Instructions**

**What's New**

For 2009, the standard mileage rate for using your vehicle to move to a new home is 24 cents a mile.

**Purpose of Form**

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace). If the new workplace is outside the United States or its possessions, you must be a U.S. citizen or resident alien to deduct your expenses.

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

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

**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 and time tests 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 <b>old home</b> to your <b>new workplace</b> . . . . . | <b>1.</b> | _____ miles |
| 2. Number of miles from your <b>old home</b> to your <b>old workplace</b> . . . . . | <b>2.</b> | _____ miles |
| 3. Subtract line 2 from line 1. If zero or less, enter -0- . . . . .                | <b>3.</b> | _____ 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.

**Moving Expenses**

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on return

**Total Forms Filed = 869,001**

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.

|   |          |           |  |
|---|----------|-----------|--|
| <b>1</b> Transportation and storage of household goods and personal effects (see instructions) . . . . .  | <b>1</b> | 1,741,823 |  |
| <b>2</b> Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals . . . . .   | <b>2</b> | 567,451   |  |
| <b>3</b> Add lines 1 and 2 . . . . .  | <b>3</b> | 2,309,274 |  |
| <b>4</b> Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is <b>not</b> included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code <b>P</b> . . . . .  | <b>4</b> | 282,738   |  |
| <b>5</b> Is line 3 <b>more than</b> line 4?<br><br><input type="checkbox"/> <b>No.</b> You <b>cannot</b> deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.<br><br><input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your <b>moving expense deduction</b> . . . . . | <b>5</b> | 2,030,525 |  |

**General Instructions**

**What's New**

For 2009, the standard mileage rate for using your vehicle to move to a new home is 24 cents a mile.

**Purpose of Form**

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace). If the new workplace is outside the United States or its possessions, you must be a U.S. citizen or resident alien to deduct your expenses.

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

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

**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 and time tests 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 <b>old home</b> to your <b>new workplace</b> . . . . . | <b>1.</b> | _____ miles |
| 2. Number of miles from your <b>old home</b> to your <b>old workplace</b> . . . . . | <b>2.</b> | _____ miles |
| 3. Subtract line 2 from line 1. If zero or less, enter -0- . . . . .                | <b>3.</b> | _____ 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.

**2009**  
 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 = 323,330

**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  | }           | \$ 288,885           | 362     |
| b Use on a farm for farming purposes                     |                 | .183     |             |                      |         |
| c Other nontaxable use (see <b>Caution</b> above line 1) |                 | .183     |             |                      |         |
| d Exported   |                 | .184     |             | 3,368                | 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* |             | \$ 721               | 354     |
| b Other nontaxable use (see <b>Caution</b> above line 1) |                 | .193/.043*   |             | 1,633                | 324     |
| c Exported   |                 | .194/.044*   |             | *                    | 412     |
| d LUST tax on aviation fuels used in foreign trade       |                 | .001         |             | 0                    | 433     |

\*This rate applies after December 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  | }           | \$ 55,324            | 360     |
| b Use on a farm for farming purposes   |                 | .243     |             |                      |         |
| c Use in trains  |                 | .243     |             |                      |         |
| d Use in certain intercity and local buses (see <b>Caution</b> above line 1) |                 | .17      |             | 1,092                | 350     |
| e Exported   |                 | .244     |             | 0                    | 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  | }           | \$ 7,981             | 346     |
| b Use on a farm for farming purposes   |                 | .243     |             |                      |         |
| c Use in certain intercity and local buses (see <b>Caution</b> above line 1) |                 | .17      |             |                      |         |
| d Exported   |                 | .244     |             | 0                    | 414     |
| e Nontaxable use taxed at \$.044   |                 | .043     |             | 0                    | 377     |
| f Nontaxable use taxed at \$.219   |                 | .218     |             | *                    | 369     |

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2009)

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

**Credit for Federal Tax Paid on Fuels**

Form **4136**

Department of the Treasury  
Internal Revenue Service (99)

▶ See the separate instructions.

▶ Attach this form to your income tax return.

**2009**  
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 = 323,330

**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  | }           | \$ 55,295            | 362     |
| b | Use on a farm for farming purposes                     | .183     |             |                      |         |
| c | Other nontaxable use (see <b>Caution</b> above line 1) | .183     |             |                      |         |
| d | Exported   | .184     |             | 720                  | 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* |             | \$ 342               | 354     |
| b | Other nontaxable use (see <b>Caution</b> above line 1) | .193/.043*   |             | 1,286                | 324     |
| c | Exported   | .194/.044*   |             | *                    | 412     |
| d | LUST tax on aviation fuels used in foreign trade       | .001         |             | 0                    | 433     |

\*This rate applies after December 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  | }           | \$ 30,170            | 360     |
| b | Use on a farm for farming purposes   | .243     |             |                      |         |
| c | Use in trains  | .243     |             | *                    | 353     |
| d | Use in certain intercity and local buses (see <b>Caution</b> above line 1) | .17      |             | 385                  | 350     |
| e | Exported   | .244     |             | 0                    | 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  | }           | \$ 3,006             | 346     |
| b | Use on a farm for farming purposes   | .243     |             |                      |         |
| c | Use in certain intercity and local buses (see <b>Caution</b> above line 1) | .17      |             | 0                    | 347     |
| d | Exported   | .244     |             | 0                    | 414     |
| e | Nontaxable use taxed at \$.044   | .043     |             | 0                    | 377     |
| f | Nontaxable use taxed at \$.219   | .218     |             | *                    | 369     |

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2009)

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

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

|  | (a) Type of use | (b) Rate   | (c) Gallons | (d) Amount of credit | (e) CRN |
|--|-----------------|------------|-------------|----------------------|---------|
| <b>a</b> Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244       |                 | \$ .200    |             | \$ 44                | 417     |
| <b>b</b> Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219/.044* |                 | .175/.000* |             | 25                   | 355     |
| <b>c</b> Nontaxable use (other than use by state or local government) taxed at \$.244          |                 | .243       |             | 7,981                | 346     |
| <b>d</b> Nontaxable use (other than use by state or local government) taxed at \$.219/.044*    |                 | .218/.043* |             | *                    | 369     |
| <b>e</b> LUST tax on aviation fuels used in foreign trade                                      |                 | .001       |             | 0                    | 433     |

\*This rate applies after December 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 |
|---|----------|-------------|----------------------|---------|
| <b>a</b> Use by a state or local government       | \$ .243  |             | \$ 55,324            | 360     |
| <b>b</b> Use in certain intercity and local buses | .17      |             | *                    | 350     |

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)**

**Registration No.** ▶

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

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

|   | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|----------|-------------|----------------------|---------|
| <b>a</b> Use by a state or local government       | \$ .243  | }           | \$ 7,981             | 346     |
| <b>b</b> Sales from a blocked pump                | .243     |             |                      |         |
| <b>c</b> 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 |
|--|-----------------|--------------|-------------|----------------------|---------|
| <b>a</b> Use in commercial aviation (other than foreign trade) taxed at \$.219/.044* |                 | \$.175/.000* |             | \$ 25                | 355     |
| <b>b</b> Use in commercial aviation (other than foreign trade) taxed at \$.244       |                 | .200         |             | 44                   | 417     |
| <b>c</b> Nonexempt use in noncommercial aviation                                     |                 | .025/.200*   |             | *                    | 418     |
| <b>d</b> Other nontaxable uses taxed at \$.244                                       |                 | .243         |             | 7,981                | 346     |
| <b>e</b> Other nontaxable uses taxed at \$.219/.044*                                 |                 | .218/.043*   |             | *                    | 369     |
| <b>f</b> LUST tax on aviation fuels used in foreign trade                            |                 | .001         |             | 0                    | 433     |

\*This rate applies after December 31, 2009.

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

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

|          | (a) Type of use   | (b) Rate   | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------|---|------------|-------------|----------------------|---------|
| <b>a</b> | Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244       | \$ .200    |             | \$ 78                | 417     |
| <b>b</b> | Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219/.044* | .175/.000* |             | 153                  | 355     |
| <b>c</b> | Nontaxable use (other than use by state or local government) taxed at \$.244          | .243       |             | 3,006                | 346     |
| <b>d</b> | Nontaxable use (other than use by state or local government) taxed at \$.219/.044*    | .218/.043* |             | *                    | 369     |
| <b>e</b> | LUST tax on aviation fuels used in foreign trade                                      | .001       |             | 0                    | 433     |

\*This rate applies after December 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 |
|----------|--|-------------|----------------------|---------|
| <b>a</b> | Use by a state or local government       | \$ .243     | \$ 30,170            | 360     |
| <b>b</b> | Use in certain intercity and local buses | .17         | *                    | 350     |

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

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

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

|          | (b) Rate                                 | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------|--|-------------|----------------------|---------|
| <b>a</b> | Use by a state or local government       | \$ .243     | \$ 3,006             | 346     |
| <b>b</b> | Sales from a blocked pump                | .243        |                      |         |
| <b>c</b> | 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 |
|----------|---|--------------|-------------|----------------------|---------|
| <b>a</b> | Use in commercial aviation (other than foreign trade) taxed at \$.219/.044* | \$.175/.000* |             | \$ 153               | 355     |
| <b>b</b> | Use in commercial aviation (other than foreign trade) taxed at \$.244       | .200         |             | 78                   | 417     |
| <b>c</b> | Nonexempt use in noncommercial aviation                                     | .025/.200*   |             | *                    | 418     |
| <b>d</b> | Other nontaxable uses taxed at \$.244                                       | .243         |             | 3,006                | 346     |
| <b>e</b> | Other nontaxable uses taxed at \$.219/.044*                                 | .218/.043*   |             | *                    | 369     |
| <b>f</b> | LUST tax on aviation fuels used in foreign trade                            | .001         |             | 0                    | 433     |

\*This rate applies after December 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 |
|--|----------|------------------------|----------------------|---------|
| <b>a</b> Alcohol fuel mixtures containing ethanol                      | \$ .45   |                        | \$ *                 | 393     |
| <b>b</b> Alcohol fuel mixtures containing alcohol (other than ethanol) | .60      |                        | 0                    | 394     |

**10 Biodiesel or Renewable Diesel Mixture Credit****Registration No. ▶**

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

|   | (b) Rate     | (c) Gallons of biodiesel or renewable diesel | (d) Amount of credit | (e) CRN |
|---|--------------|--|----------------------|---------|
| <b>a</b> Biodiesel (other than agri-biodiesel) mixtures | \$1.00/.000* |  | \$ 0                 | 388     |
| <b>b</b> Agri-biodiesel mixtures                        | \$1.00/.000* |  | 0                    | 390     |
| <b>c</b> Renewable diesel mixtures                      | \$1.00/.000* |  | 0                    | 307     |

\*This rate applies after December 31, 2009.

**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 |
|----------|--|----------|--|----------------------|---------|
| <b>a</b> | Liquefied petroleum gas (LPG)  | \$ .183  |  | \$ 431               | 419     |
| <b>b</b> | "P Series" fuels   | .183     |  | *                    | 420     |
| <b>c</b> | Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)                                    | .183     |  | *                    | 421     |
| <b>d</b> | Liquefied hydrogen   | .183     |  | 0                    | 422     |
| <b>e</b> | Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process | .243     |  | 0                    | 423     |
| <b>f</b> | Liquid fuel derived from biomass   | .243     |  | 0                    | 424     |
| <b>g</b> | Liquefied natural gas (LNG)  | .243     |  | *                    | 425     |
| <b>h</b> | 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 |
|---|-------------|--|----------------------|---------|
| <b>a</b> Liquefied petroleum gas (LPG)  | \$ .50/000* |  | \$ 1,083             | 426     |
| <b>b</b> "P Series" fuels   | .50/.000*   |  | *                    | 427     |
| <b>c</b> Compressed natural gas (CNG) (GGE = 121 cu. ft.)                                       | .50/.000*   |  | *                    | 428     |
| <b>d</b> Liquefied hydrogen   | .50         |  | *                    | 429     |
| <b>e</b> Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process | .50/.000*   |  | 0                    | 430     |
| <b>f</b> Liquid fuel derived from biomass   | .50/.000*   |  | *                    | 431     |
| <b>g</b> Liquefied natural gas (LNG)  | .50/.000*   |  | 0                    | 432     |
| <b>h</b> Liquefied gas derived from biomass   | .50/.000*   |  | 0                    | 436     |
| <b>i</b> Compressed gas derived from biomass (GGE = 121 cu. ft.)                                | .50/.000*   |  | 0                    | 437     |

\*This rate applies after December 31, 2009.

Form **4136** (2009)

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

**9 Alcohol Fuel Mixture Credit**

Registration No. ►

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

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

**10 Biodiesel or Renewable Diesel Mixture Credit**

Registration No. ►

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

|  | (b) Rate     | (c) Gallons of biodiesel or renewable diesel | (d) Amount of credit | (e) CRN |
|--|--------------|--|----------------------|---------|
| a Biodiesel (other than agri-biodiesel) mixtures | \$1.00/.000* |  | \$ 0                 | 388     |
| b Agri-biodiesel mixtures                        | \$1.00/.000* |  | 0                    | 390     |
| c Renewable diesel mixtures                      | \$1.00/.000* |  | 0                    | 307     |

\*This rate applies after December 31, 2009.

**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  |  | \$ 302               | 419     |
| b "P Series" fuels   |                 | .183     |  | *                    | 420     |
| c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)                                    |                 | .183     |  | *                    | 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     |  | *                    | 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)  | \$ .50/000* |  | \$ 1,954             | 426     |
| b "P Series" fuels   | .50/.000*   |  | *                    | 427     |
| c Compressed natural gas (CNG) (GGE = 121 cu. ft.)                                       | .50/.000*   |  | *                    | 428     |
| d Liquefied hydrogen   | .50         |  | *                    | 429     |
| e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process | .50/.000*   |  | 0                    | 430     |
| f Liquid fuel derived from biomass   | .50/.000*   |  | *                    | 431     |
| g Liquefied natural gas (LNG)  | .50/.000*   |  | 0                    | 432     |
| h Liquefied gas derived from biomass   | .50/.000*   |  | 0                    | 436     |
| i Compressed gas derived from biomass (GGE = 121 cu. ft.)                                | .50/.000*   |  | 0                    | 437     |

\*This rate applies after December 31, 2009.

**13 Registered Credit Card Issuers**

Registration No. ►

|   | (b) Rate   | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|------------|-------------|----------------------|---------|
| <b>a</b> Diesel fuel sold for the exclusive use of a state or local government  | \$ .243    |             | \$ 55,324            | 360     |
| <b>b</b> Kerosene sold for the exclusive use of a state or local government   | .243       |             | 7,981                | 346     |
| <b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219/.044* | .218/.043* |             | *                    | 369     |

\*This rate applies after December 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 |
|-------------------------|-----------------|----------|-------------|----------------------|---------|
| <b>a</b> Nontaxable use |                 | \$ .197  |             | \$ 0                 | 309     |
| <b>b</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 |
|--|----------|-------------|----------------------|---------|
| <b>a</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001 | \$ .001  |             | \$ 0                 | 415     |
| <b>b</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 70 (also check box b on line 70); Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►

17 \$ 323,330

**13 Registered Credit Card Issuers**

Registration No. ►

|   | (b) Rate   | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|------------|-------------|----------------------|---------|
| <b>a</b> Diesel fuel sold for the exclusive use of a state or local government  | \$ .243    |             | \$ 30,170            | 360     |
| <b>b</b> Kerosene sold for the exclusive use of a state or local government   | .243       |             | 3,006                | 346     |
| <b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219/.044* | .218/.043* |             | *                    | 369     |

\*This rate applies after December 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 |
|-------------------------|-----------------|----------|-------------|----------------------|---------|
| <b>a</b> Nontaxable use |                 | \$ .197  |             | \$ 0                 | 309     |
| <b>b</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 |
|--|----------|-------------|----------------------|---------|
| <b>a</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001 | \$ .001  |             | \$ 0                 | 415     |
| <b>b</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 70 (also check box b on line 70); Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►

**17** \$ 93,907

Form **4562**

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Depreciation and Amortization**

(Including Information on Listed Property)

OMB No. 1545-0172

**2009**

Attachment Sequence No. **67**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Total Forms Filed = 11,842,434

**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.

|           |   |                              |                  |
|-----------|---|------------------------------|------------------|
| <b>1</b>  | Maximum amount. See the instructions for a higher limit for certain businesses . . . . .  | <b>1</b>                     | \$250,000        |
| <b>2</b>  | Total cost of section 179 property placed in service (see instructions) . . . . .   | <b>2</b>                     | 2,760,817        |
| <b>3</b>  | Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .  | <b>3</b>                     | \$800,000        |
| <b>4</b>  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .  | <b>4</b>                     |                  |
| <b>5</b>  | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . . | <b>5</b>                     | 4,546,170        |
| <b>6</b>  | (a) Description of property   | (b) Cost (business use only) | (c) Elected cost |
| <b>7</b>  | Listed property. Enter the amount from line 29 . . . . .  | <b>7</b>                     | 420,152          |
| <b>8</b>  | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .  | <b>8</b>                     | 4,159,851        |
| <b>9</b>  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .   | <b>9</b>                     | 4,159,787        |
| <b>10</b> | Carryover of disallowed deduction from line 13 of your 2008 Form 4562 . . . . .   | <b>10</b>                    | 203,254          |
| <b>11</b> | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .                      | <b>11</b>                    | 4,349,634        |
| <b>12</b> | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .   | <b>12</b>                    | 4,127,479        |
| <b>13</b> | Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ▶   | <b>13</b>                    |                  |

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.)

|           |   |           |           |
|-----------|---|-----------|-----------|
| <b>14</b> | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) . . . . . | <b>14</b> | 1,519,498 |
| <b>15</b> | Property subject to section 168(f)(1) election . . . . .  | <b>15</b> | 2,897     |
| <b>16</b> | Other depreciation (including ACRS) . . . . .   | <b>16</b> | 953,633   |

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

**Section A**

|           |  |           |           |
|-----------|--|-----------|-----------|
| <b>17</b> | MACRS deductions for assets placed in service in tax years beginning before 2009 . . . . .   | <b>17</b> | 5,967,323 |
| <b>18</b> | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . 9,269 <input type="checkbox"/> |           |           |

**Section B—Assets Placed in Service During 2009 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 |
|--|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| <b>19a</b> 3-year property                             |                                      | 147,008  |                     |                | MTH3YR     | 146,700                    |
| <b>b</b> 5-year property                               |                                      | 1,625,227  |                     |                | MTH5YR     | 1,624,233                  |
| <b>c</b> 7-year property                               |                                      | 1,191,779  |                     |                | MTH7YR     | 1,191,779                  |
| <b>d</b> 10-year property                              |                                      | 170,948  |                     |                | MTH10Y     | 170,948                    |
| <b>e</b> 15-year property                              |                                      | 313,776  |                     |                | MTH15Y     | 313,775                    |
| <b>f</b> 20-year property                              |                                      | 79,442   |                     |                | MTH20Y     | 79,442                     |
| <b>g</b> 25-year property                              |                                      | 8,610  | 25 yrs.             |                | S/L        | 8,610                      |
| <b>h</b> Residential rental property undetermined type |                                      | 1,214,139  | 27.5 yrs.           | MM             | S/L        | 1,213,837                  |
| <b>i</b> Nonresidential real property                  |                                      | 564,774  | 39 yrs.             | MM             | S/L        | 563,039                    |
| <b>Total GDS cost</b>                                  |                                      | <b>4,147,208</b>   |                     | MM             | S/L        | <b>4,145,006</b>           |

**Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

|                       |  |        |         |    |     |        |
|-----------------------|--|--------|---------|----|-----|--------|
| <b>20a</b> Class life |  | 17,515 |         |    | S/L | 17,515 |
| <b>b</b> 12-year      |  | 1,392  | 12 yrs. |    | S/L | 1,392  |
| <b>c</b> 40-year      |  | 5,364  | 40 yrs. | MM | S/L | 5,364  |

**Part IV Summary** (See instructions.)

23,909

23,909

|           |   |           |            |
|-----------|---|-----------|------------|
| <b>21</b> | Listed property. Enter amount from line 28 . . . . .  | <b>21</b> | 2,673,150  |
| <b>22</b> | <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions . . . . . | <b>22</b> | 11,574,211 |
| <b>23</b> | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .   | <b>23</b> | *          |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2009)

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

Form **4562**

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

OMB No. 1545-0172

**2009**

Attachment  
Sequence No. **67**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Total Forms Filed = 11,842,434

**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.

|           |   |                              |                  |
|-----------|---|------------------------------|------------------|
| <b>1</b>  | Maximum amount. See the instructions for a higher limit for certain businesses . . . . .  | <b>1</b>                     | \$250,000        |
| <b>2</b>  | Total cost of section 179 property placed in service (see instructions) . . . . .   | <b>2</b>                     | 33,711,172       |
| <b>3</b>  | Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .  | <b>3</b>                     | \$800,000        |
| <b>4</b>  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .  | <b>4</b>                     |                  |
| <b>5</b>  | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . . | <b>5</b>                     | 1,125,774,439    |
| <b>6</b>  | (a) Description of property   | (b) Cost (business use only) | (c) Elected cost |
| <b>7</b>  | Listed property. Enter the amount from line 29 . . . . .  | <b>7</b>                     | 1,903,300        |
| <b>8</b>  | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .  | <b>8</b>                     | 41,239,520       |
| <b>9</b>  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .   | <b>9</b>                     | 41,203,330       |
| <b>10</b> | Carryover of disallowed deduction from line 13 of your 2008 Form 4562 . . . . .   | <b>10</b>                    | 2,243,667        |
| <b>11</b> | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .                      | <b>11</b>                    | 497,676,561      |
| <b>12</b> | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .   | <b>12</b>                    | 41,255,167       |
| <b>13</b> | Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ▶   | <b>13</b>                    |                  |

**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.)

|           |   |           |           |
|-----------|---|-----------|-----------|
| <b>14</b> | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) . . . . . | <b>14</b> | 7,252,057 |
| <b>15</b> | Property subject to section 168(f)(1) election . . . . .  | <b>15</b> | 17,464    |
| <b>16</b> | Other depreciation (including ACRS) . . . . .   | <b>16</b> | 4,215,759 |

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

**Section A**

|           |   |           |            |
|-----------|---|-----------|------------|
| <b>17</b> | MACRS deductions for assets placed in service in tax years beginning before 2009 . . . . .  | <b>17</b> | 43,679,023 |
| <b>18</b> | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . <input type="checkbox"/> 0 <input type="checkbox"/> |           |            |

**Section B—Assets Placed in Service During 2009 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 |
|--|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| <b>19a</b> 3-year property                             |                                      | 1,312,916  |                     |                | MTH3YR     | 345,333                    |
| <b>b</b> 5-year property                               |                                      | 13,361,137   |                     |                | MTH5YR     | 2,051,225                  |
| <b>c</b> 7-year property                               |                                      | 12,650,931   |                     |                | MTH7YR     | 1,390,278                  |
| <b>d</b> 10-year property                              |                                      | 2,281,701  |                     |                | MTH10Y     | 159,409                    |
| <b>e</b> 15-year property                              |                                      | 4,437,160  |                     |                | MTH15Y     | 190,272                    |
| <b>f</b> 20-year property                              |                                      | 1,614,867  |                     |                | MTH20Y     | 51,828                     |
| <b>g</b> 25-year property                              |                                      | 418,886  | 25 yrs.             |                | S/L        | 34,629                     |
| <b>h</b> Residential rental property undetermined type |                                      | 148,200,838  | 27.5 yrs.           | MM             | S/L        | 3,502,269                  |
| <b>i</b> Nonresidential real property                  |                                      | 43,019,830   | 39 yrs.             | MM             | S/L        | 650,959                    |
| <b>Total GDS cost</b>                                  |                                      | <b>227,303,546</b>   |                     | MM             | S/L        | <b>8,377,711</b>           |

**Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

|                       |  |           |         |    |     |        |
|-----------------------|--|-----------|---------|----|-----|--------|
| <b>20a</b> Class life |  | 839,127   |         |    | S/L | 55,767 |
| <b>b</b> 12-year      |  | 315,957   | 12 yrs. |    | S/L | 7,603  |
| <b>c</b> 40-year      |  | 1,490,739 | 40 yrs. | MM | S/L | 27,524 |

**Part IV Summary** (See instructions.)

2,645,823

90,894

|           |   |           |             |
|-----------|---|-----------|-------------|
| <b>21</b> | Listed property. Enter amount from line 28 . . . . .  | <b>21</b> | 6,437,235   |
| <b>22</b> | <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions . . . . . | <b>22</b> | 111,325,309 |
| <b>23</b> | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .   | <b>23</b> | *           |

**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

| (a)<br>Type of property (list vehicles first)  | (b)<br>Date placed in service | (c)<br>Business/investment use percentage | (d)<br>Cost or other basis | (e)<br>Basis for depreciation (business/investment use only) | (f)<br>Recovery period | (g)<br>Method/Convention | (h)<br>Depreciation deduction | (i)<br>Elected section 179 cost |         |
|--|-------------------------------|---|----------------------------|--|------------------------|--------------------------|-------------------------------|---------------------------------|---------|
| <b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . . . . . |                               |   |                            |  |                        |                          | <b>25</b>                     | 233,482                         |         |
| <b>26</b> Property used more than 50% in a qualified business use:   |                               |   |                            |  |                        |                          |                               |                                 |         |
|  |                               | %   |                            | 2,114,322  |                        |                          | 2,081,151                     |                                 |         |
|  |                               | %   |                            |  |                        |                          |                               |                                 |         |
|  |                               | %   |                            |  |                        |                          |                               |                                 |         |
| <b>27</b> Property used 50% or less in a qualified business use:   |                               |   |                            |  |                        |                          |                               |                                 |         |
|  |                               | %   |                            | 682,406  |                        | S/L -                    | 665,656                       |                                 |         |
|  |                               | %   |                            | total 26e + 27e  |                        | S/L -                    |                               |                                 |         |
|  |                               | %   |                            | 2,664,630  |                        | S/L -                    |                               |                                 |         |
| <b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .  |                               |   |                            |  |                        |                          | <b>28</b>                     | 2,673,150                       |         |
| <b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .   |                               |   |                            |  |                        |                          |                               | <b>29</b>                       | 420,152 |

**Section B—Information on Use of Vehicles**

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

|   | (a)<br>Vehicle 1 |    | (b)<br>Vehicle 2 |    | (c)<br>Vehicle 3 |    | (d)<br>Vehicle 4 |    | (e)<br>Vehicle 5 |    | (f)<br>Vehicle 6 |    |
|---|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|
|   | Yes              | No |
| <b>30</b> Total business/investment miles driven during the year (do not include commuting miles) . . . . . |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>31</b> Total commuting miles driven during the year . . . . .  |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>32</b> Total other personal (noncommuting) miles driven . . . . .  |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .                             |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .                       |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .               |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>36</b> Is another vehicle available for personal use? . . . . .  |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |

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

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

|  | Yes | No |
|--|-----|----|
| <b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .  |     |    |
| <b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . . |     |    |
| <b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .   |     |    |
| <b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .   |     |    |
| <b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .  |     |    |

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

| (a)<br>Description of costs  | (b)<br>Date amortization begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization period or percentage | (f)<br>Amortization for this year |
|--|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
| <b>42</b> Amortization of costs that begins during your 2009 tax year (see instructions):      |                                 |                           |                     |  |                                   |
|  |                                 | 331,875                   |                     |  |                                   |
| <b>43</b> Amortization of costs that began before your 2009 tax year . . . . .                 |                                 |                           |                     | <b>43</b>                                | 684,276                           |
| <b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . . |                                 |                           |                     | <b>44</b>                                | 927,281                           |

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.

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Casualties and Thefts**

OMB No. 1545-0177

Form **4684**

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.

**2009**  
Attachment  
Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 326,423

Identifying number

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

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

- Property **A** \_\_\_\_\_
- Property **B** \_\_\_\_\_
- Property **C** \_\_\_\_\_
- Property **D** \_\_\_\_\_

**Properties**

|   | 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          |   |   |         |
| <b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.   |            |   |   |         |
| 4 Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year . . . . .  | 4          |   |   |         |
| 5 Fair market value <b>before</b> casualty or theft . . . . .   | 5          |   |   |         |
| 6 Fair market value <b>after</b> casualty or theft. . . . .   | 6          |   |   |         |
| 7 Subtract line 6 from line 5 . . . . .   | 7          |   |   |         |
| 8 Enter the <b>smaller</b> of line 2 or line 7 . . . . .  | 8          |   |   |         |
| 9 Subtract line 3 from line 8. If zero or less, enter -0- . . . . .   | 9          |   |   |         |
| 10 Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .   | 10         |   |   |         |
| 11 Enter the <b>smaller</b> of line 10 or \$500 . . . . .   | 11         |   |   |         |
| 12 Subtract line 11 from line 10 . . . . .  | 12         |   |   |         |
| <b>Caution:</b> Use only one Form 4684 for lines 13 through 22.   |            |   |   |         |
| 13 Add the amounts on line 12 of all Forms 4684 . . . . .   | 13         |   |   | 249,133 |
| 14 Add the amounts on line 4 of all Forms 4684. . . . .   | 14         |   |   | 2,991   |
| 15 • If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section (see instructions).<br>• If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16.<br>• If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.   | 15         |   |   | 1,283   |
| 16 If line 14 is <b>less</b> than line 13, enter the difference . . . . .   | 16         |   |   | 248,578 |
| 17 Add the amounts on line 12 of all Forms 4684 on which you entered a disaster loss (see instructions) . . . . .   | 17         |   |   | 72,806  |
| 18 Is line 17 more than line 14?<br><input type="checkbox"/> <b>Yes.</b> Enter the difference. If you are filing Schedule A (Form 1040), go to line 19. Otherwise, enter this amount on line 6 of Schedule L (Form 1040A or 1040). Do not complete the rest of Section A. Form 1040NR filers, see instructions.<br><input type="checkbox"/> <b>No.</b> Enter -0-. If you claim the standard deduction, do not complete the rest of Section A. . . . . | 18         |   |   | 72,803  |
| 19 Subtract line 18 from line 16 . . . . .  | 19         |   |   | 173,636 |
| 20 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions . . . . .   | 20         |   |   | 200,756 |
| 21 Subtract line 20 from line 19. If zero or less, enter -0- . . . . .  | 21         |   |   | 73,945  |
| 22 Add lines 18 and 21. 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 . . . . .  | 22         |   |   | 127,606 |

For Paperwork Reduction Act Notice, see page 5 of the instructions.

Cat. No. 129970

Form **4684** (2009)

Form **4684**

**Casualties and Thefts**

OMB No. 1545-0177

**2009**

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

Total Forms Filed = 326,423

Identifying number

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

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

- Property **A** \_\_\_\_\_
- Property **B** \_\_\_\_\_
- Property **C** \_\_\_\_\_
- Property **D** \_\_\_\_\_

**Properties**

|   | 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          |   |   |           |
| <b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.   |            |   |   |           |
| 4 Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year . . . . .  | 4          |   |   |           |
| 5 Fair market value <b>before</b> casualty or theft . . . . .   | 5          |   |   |           |
| 6 Fair market value <b>after</b> casualty or theft. . . . .   | 6          |   |   |           |
| 7 Subtract line 6 from line 5 . . . . .   | 7          |   |   |           |
| 8 Enter the <b>smaller</b> of line 2 or line 7 . . . . .  | 8          |   |   |           |
| 9 Subtract line 3 from line 8. If zero or less, enter -0- . . . . .   | 9          |   |   |           |
| 10 Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .   | 10         |   |   |           |
| 11 Enter the <b>smaller</b> of line 10 or \$500 . . . . .   | 11         |   |   |           |
| 12 Subtract line 11 from line 10 . . . . .  | 12         |   |   |           |
| <b>Caution:</b> Use only one Form 4684 for lines 13 through 22.   |            |   |   |           |
| 13 Add the amounts on line 12 of all Forms 4684 . . . . .   | 13         |   |   | 3,080,693 |
| 14 Add the amounts on line 4 of all Forms 4684. . . . .   | 14         |   |   | 11,816    |
| 15 • If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section (see instructions).<br>• If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16.<br>• If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.   | 15         |   |   | 6,588     |
| 16 If line 14 is <b>less</b> than line 13, enter the difference . . . . .   | 16         |   |   | 3,075,465 |
| 17 Add the amounts on line 12 of all Forms 4684 on which you entered a disaster loss (see instructions) . . . . .   | 17         |   |   | 643,230   |
| 18 Is line 17 more than line 14?<br><input type="checkbox"/> <b>Yes.</b> Enter the difference. If you are filing Schedule A (Form 1040), go to line 19. Otherwise, enter this amount on line 6 of Schedule L (Form 1040A or 1040). Do not complete the rest of Section A. Form 1040NR filers, see instructions.<br><input type="checkbox"/> <b>No.</b> Enter -0-. If you claim the standard deduction, do not complete the rest of Section A. . . . . | 18         |   |   | 639,874   |
| 19 Subtract line 18 from line 16 . . . . .  | 19         |   |   | 2,393,507 |
| 20 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions . . . . .   | 20         |   |   | 1,930,819 |
| 21 Subtract line 20 from line 19. If zero or less, enter -0- . . . . .  | 21         |   |   | 1,702,026 |
| 22 Add lines 18 and 21. 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 . . . . .  | 22         |   |   | 2,056,801 |

For Paperwork Reduction Act Notice, see page 5 of the instructions.

Cat. No. 129970

Form **4684** (2009)

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.)

23 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 4 columns (A, B, C, D) and rows 24-31. Row 24: Cost or adjusted basis of each property. Row 25: Insurance or other reimbursement. Row 26: Gain from casualty or theft. Row 27: Fair market value before casualty or theft. Row 28: Fair market value after casualty or theft. Row 29: Subtract line 28 from line 27. Row 30: Enter the smaller of line 24 or line 29. Row 31: Subtract line 25 from line 30.

Note: If line 24 is more than line 25, skip line 26.

Note: If the property was totally destroyed by casualty or lost from theft, enter on line 30 the amount from line 24.

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 with 4 columns (b(i), b(ii), c) and rows 33-36. Row 33: Casualty or theft gains from Form 4797, line 32. Row 34: Totals. Row 35: Combine line 34, columns (b)(i) and (c). Row 36: Enter the amount from line 34, column (b)(ii) here.

Casualty or Theft of Property Held More Than One Year

Table with 4 columns (b(i), b(ii), c) and rows 37-43. Row 37: Casualty or theft gains from Form 4797, line 32. Row 38: Totals. Row 39: Total losses. Row 40: Total gains. Row 41: Add amounts on line 39, columns (b)(i) and (b)(ii). Row 42: If the loss on line 41 is more than the gain on line 40. Row 43: If the loss on line 41 is less than or equal to the gain on line 40.

Note: Partnerships, enter the amount from line 42a, 42b, or line 43 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 42a or 42b on Form 1120S, Schedule K, line 10.

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

Identifying number

SECTION B—Business and Income-Producing Property

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

23 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

Table with columns for Properties A, B, C, D and rows 24-32 for cost, insurance, gain, market value, and loss.

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

Summary table with columns (a) Identify casualty or theft, (b) Losses from casualties or thefts, and (c) Gains from casualties or thefts includible in income.

Casualty or Theft of Property Held One Year or Less

Table for one-year property with rows 33-36 for gains and losses.

Casualty or Theft of Property Held More Than One Year

Table for more-than-one-year property with rows 37-43 for gains and losses.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4797**

**Sales of Business Property**  
 (Also Involuntary Conversions and Recapture Amounts  
 Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

Department of the Treasury  
 Internal Revenue Service (99)

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

**2009**  
 Attachment  
 Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 2,669,171

Identifying number

**1** Enter the gross proceeds from sales or exchanges reported to you for 2009 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . . . . . **1** 170,956

**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) |           |
|--|--|-----------------------------------|-------------------------------|-----------------------|---|--|---|-----------|
|  |  |                                   |                               |                       |   |  | 1,844,977   |           |
| <b>3</b>   | Gain, if any, from Form 4684, line 43 . . . . .  |                                   |                               |                       |   |  | <b>3</b>  | 6,361     |
| <b>4</b>   | Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .   |                                   |                               |                       |   |  | <b>4</b>  | 246,387   |
| <b>5</b>   | Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .  |                                   |                               |                       |   |  | <b>5</b>  | 2,765     |
| <b>6</b>   | Gain, if any, from line 32, from other than casualty or theft. . . . .   |                                   |                               |                       |   |  | <b>6</b>  | 335,465   |
| <b>7</b>   | Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . .   |                                   |                               |                       |   |  | <b>7</b>  | 2,288,518 |
| <p><b>Partnerships (except electing large partnerships) and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.</p> <p><b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.</p> |  |                                   |                               |                       |   |  |   |           |
| <b>8</b>   | Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . .  |                                   |                               |                       |   |  | <b>8</b>  | 138,013   |
| <b>9</b>   | Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) . . . . . |                                   |                               |                       |   |  | <b>9</b>  | 70,935    |

**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):

|           |   |  |  |  |  |  |            |               |
|-----------|---|--|--|--|--|--|------------|---------------|
|           |   |  |  |  |  |  | 334,587    |               |
| <b>11</b> | Loss, if any, from line 7 . . . . .   |  |  |  |  |  | <b>11</b>  | ( 1,023,653 ) |
| <b>12</b> | Gain, if any, from line 7 or amount from line 8, if applicable . . . . .  |  |  |  |  |  | <b>12</b>  | 138,013       |
| <b>13</b> | Gain, if any, from line 31 . . . . .  |  |  |  |  |  | <b>13</b>  | 434,691       |
| <b>14</b> | Net gain or (loss) from Form 4684, lines 35 and 42a . . . . .   |  |  |  |  |  | <b>14</b>  | 14,664        |
| <b>15</b> | Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .  |  |  |  |  |  | <b>15</b>  | 1,092         |
| <b>16</b> | Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . .  |  |  |  |  |  | <b>16</b>  | 1,548         |
| <b>17</b> | Combine lines 10 through 16 . . . . .   |  |  |  |  |  | <b>17</b>  | 1,739,510     |
| <b>18</b> | For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:   |  |  |  |  |  |            |               |
| <b>a</b>  | If the loss on line 11 includes a loss from Form 4684, line 39, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . . . . |  |  |  |  |  | <b>18a</b> | *             |
| <b>b</b>  | Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 . . . . .   |  |  |  |  |  | <b>18b</b> | 1,739,508     |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2009)

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

Form **4797**

**Sales of Business Property**

OMB No. 1545-0184

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

**2009**

Department of the Treasury Internal Revenue Service (99)

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

Attachment Sequence No. **27**

Name(s) shown on return

Identifying number

Total Forms Filed = 2,669,171

**1** Enter the gross proceeds from sales or exchanges reported to you for 2009 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . . . . . **1** 58,925,197

**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) |            |
|----------|--|-----------------------------------|-------------------------------|-----------------------|---|--|---|------------|
|          |  |                                   |                               |                       |   |  | 12,385,633  |            |
| <b>3</b> | Gain, if any, from Form 4684, line 43 . . . . .  |                                   |                               |                       |   |  | <b>3</b>  | 178,344    |
| <b>4</b> | Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .   |                                   |                               |                       |   |  | <b>4</b>  | 5,467,117  |
| <b>5</b> | Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .  |                                   |                               |                       |   |  | <b>5</b>  | 329,136    |
| <b>6</b> | Gain, if any, from line 32, from other than casualty or theft. . . . .   |                                   |                               |                       |   |  | <b>6</b>  | 18,998,409 |
| <b>7</b> | Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . .   |                                   |                               |                       |   |  | <b>7</b>  | 37,358,640 |
|          | <b>Partnerships (except electing large partnerships) and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.  |                                   |                               |                       |   |  |   |            |
|          | <b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below. |                                   |                               |                       |   |  |   |            |
| <b>8</b> | Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . .  |                                   |                               |                       |   |  | <b>8</b>  | 3,053,973  |
| <b>9</b> | Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) . . . . .   |                                   |                               |                       |   |  | <b>9</b>  | 9,632,869  |

**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):

|           |  |  |  |  |  |  |            |                |
|-----------|--|--|--|--|--|--|------------|----------------|
|           |  |  |  |  |  |  | 2,979,455  |                |
| <b>11</b> | Loss, if any, from line 7 . . . . .  |  |  |  |  |  | <b>11</b>  | ( 25,461,928 ) |
| <b>12</b> | Gain, if any, from line 7 or amount from line 8, if applicable . . . . .   |  |  |  |  |  | <b>12</b>  | 876,503        |
| <b>13</b> | Gain, if any, from line 31 . . . . .   |  |  |  |  |  | <b>13</b>  | 4,619,658      |
| <b>14</b> | Net gain or (loss) from Form 4684, lines 35 and 42a . . . . .  |  |  |  |  |  | <b>14</b>  | -476,914       |
| <b>15</b> | Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .   |  |  |  |  |  | <b>15</b>  | 70,721         |
| <b>16</b> | Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . .   |  |  |  |  |  | <b>16</b>  | 27,968         |
| <b>17</b> | Combine lines 10 through 16 . . . . .  |  |  |  |  |  | <b>17</b>  | -17,364,537    |
| <b>18</b> | For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:  |  |  |  |  |  |            |                |
|           | <b>a</b> If the loss on line 11 includes a loss from Form 4684, line 39, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . . . . |  |  |  |  |  | <b>18a</b> | *              |
|           | <b>b</b> Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 . . . . .   |  |  |  |  |  | <b>18b</b> | -17,363,682    |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2009)

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

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

| 19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:  |            | (b) Date acquired<br>(mo., day, yr.) | (c) Date sold (mo.,<br>day, yr.) |
|--|------------|--------------------------------------|----------------------------------|
| <b>A</b>   |            |                                      |                                  |
| <b>B</b>   |            |                                      |                                  |
| <b>C</b>   |            |                                      |                                  |
| <b>D</b>   |            |                                      |                                  |
| <b>These columns relate to the properties on lines 19A through 19D. ▶</b>  |            | <b>Property A</b>                    | <b>Property B</b>                |
| <b>20</b> Gross sales price ( <b>Note:</b> See line 1 before completing.) . . . . .  | <b>20</b>  |                                      |                                  |
| <b>21</b> Cost or other basis plus expense of sale . . . . .   | <b>21</b>  |                                      |                                  |
| <b>22</b> Depreciation (or depletion) allowed or allowable. . . . .  | <b>22</b>  |                                      |                                  |
| <b>23</b> Adjusted basis. Subtract line 22 from line 21. . . . .   | <b>23</b>  |                                      |                                  |
| <b>24</b> Total gain. Subtract line 23 from line 20 . . . . .  | <b>24</b>  |                                      |                                  |
| <b>25 If section 1245 property:</b>  |            |                                      |                                  |
| <b>a</b> Depreciation allowed or allowable from line 22 . . . . .  | <b>25a</b> |                                      |                                  |
| <b>b</b> Enter the <b>smaller</b> of line 24 or 25a . . . . .  | <b>25b</b> | 422,981                              |                                  |
| <b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.  |            |                                      |                                  |
| <b>a</b> Additional depreciation after 1975 (see instructions) . . . . .   | <b>26a</b> |                                      |                                  |
| <b>b</b> Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions) . . . . .  | <b>26b</b> |                                      |                                  |
| <b>c</b> Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e   | <b>26c</b> |                                      |                                  |
| <b>d</b> Additional depreciation after 1969 and before 1976. . . . .   | <b>26d</b> |                                      |                                  |
| <b>e</b> Enter the <b>smaller</b> of line 26c or 26d . . . . .   | <b>26e</b> |                                      |                                  |
| <b>f</b> Section 291 amount (corporations only) . . . . .  | <b>26f</b> |                                      |                                  |
| <b>g</b> Add lines 26b, 26e, and 26f. . . . .  | <b>26g</b> | 11,599                               |                                  |
| <b>27 If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).  |            |                                      |                                  |
| <b>a</b> Soil, water, and land clearing expenses . . . . .   | <b>27a</b> |                                      |                                  |
| <b>b</b> Line 27a multiplied by applicable percentage (see instructions)   | <b>27b</b> |                                      |                                  |
| <b>c</b> Enter the <b>smaller</b> of line 24 or 27b . . . . .  | <b>27c</b> | *                                    |                                  |
| <b>28 If section 1254 property:</b>  |            |                                      |                                  |
| <b>a</b> Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions) . . . . . | <b>28a</b> |                                      |                                  |
| <b>b</b> Enter the <b>smaller</b> of line 24 or 28a . . . . .  | <b>28b</b> | 1,069                                |                                  |
| <b>29 If section 1255 property:</b>  |            |                                      |                                  |
| <b>a</b> Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . .   | <b>29a</b> |                                      |                                  |
| <b>b</b> Enter the <b>smaller</b> of line 24 or 29a (see instructions) . . . . .   | <b>29b</b> | *                                    |                                  |

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

|   |           |         |
|---|-----------|---------|
| <b>30</b> Total gains for all properties. Add property columns A through D, line 24 . . . . .   | <b>30</b> | 640,307 |
| <b>31</b> Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .  | <b>31</b> | 434,687 |
| <b>32</b> Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 37. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . . | <b>32</b> | 336,718 |

**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) |
|---|-----------|-----------------|------------------------|
| <b>33</b> Section 179 expense deduction or depreciation allowable in prior years. . . . .                     | <b>33</b> |                 |                        |
| <b>34</b> Recomputed depreciation (see instructions) . . . . .  | <b>34</b> |                 |                        |
| <b>35</b> Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . . | <b>35</b> |                 |                        |

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

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

| 19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:   |   | (b) Date acquired<br>(mo., day, yr.) | (c) Date sold (mo.,<br>day, yr.) |            |            |
|---|---|--------------------------------------|----------------------------------|------------|------------|
| A   |   |                                      |                                  |            |            |
| B   |   |                                      |                                  |            |            |
| C   |   |                                      |                                  |            |            |
| D   |   |                                      |                                  |            |            |
| These columns relate to the properties on lines 19A through 19D. ▶  |   | Property A                           | Property B                       | Property C | Property D |
| 20  | Gross sales price ( <b>Note:</b> See line 1 before completing.) . . . . .   | 20                                   |                                  |            |            |
| 21  | Cost or other basis plus expense of sale . . . . .  | 21                                   |                                  |            |            |
| 22  | Depreciation (or depletion) allowed or allowable. . . . .   | 22                                   |                                  |            |            |
| 23  | Adjusted basis. Subtract line 22 from line 21. . . . .  | 23                                   |                                  |            |            |
| 24  | Total gain. Subtract line 23 from line 20 . . . . .   | 24                                   |                                  |            |            |
| <b>25 If section 1245 property:</b>   |   |                                      |                                  |            |            |
| a   | Depreciation allowed or allowable from line 22 . . . . .  | 25a                                  |                                  |            |            |
| b   | Enter the <b>smaller</b> of line 24 or 25a . . . . .  | 25b                                  | 4,419,814                        |            |            |
| <b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.                                       |   |                                      |                                  |            |            |
| a   | Additional depreciation after 1975 (see instructions) . . . . .   | 26a                                  |                                  |            |            |
| b   | Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions) . . . . .  | 26b                                  |                                  |            |            |
| c   | Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e . . . . .   | 26c                                  |                                  |            |            |
| d   | Additional depreciation after 1969 and before 1976. . . . .   | 26d                                  |                                  |            |            |
| e   | Enter the <b>smaller</b> of line 26c or 26d . . . . .   | 26e                                  |                                  |            |            |
| f   | Section 291 amount (corporations only) . . . . .  | 26f                                  |                                  |            |            |
| g   | Add lines 26b, 26e, and 26f. . . . .  | 26g                                  | 145,517                          |            |            |
| <b>27 If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership). |   |                                      |                                  |            |            |
| a   | Soil, water, and land clearing expenses . . . . .   | 27a                                  |                                  |            |            |
| b   | Line 27a multiplied by applicable percentage (see instructions) . . . . .   | 27b                                  |                                  |            |            |
| c   | Enter the <b>smaller</b> of line 24 or 27b . . . . .  | 27c                                  | *                                |            |            |
| <b>28 If section 1254 property:</b>   |   |                                      |                                  |            |            |
| a   | Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions) . . . . . | 28a                                  |                                  |            |            |
| b   | Enter the <b>smaller</b> of line 24 or 28a . . . . .  | 28b                                  | 53,764                           |            |            |
| <b>29 If section 1255 property:</b>   |   |                                      |                                  |            |            |
| a   | Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . .   | 29a                                  |                                  |            |            |
| b   | Enter the <b>smaller</b> of line 24 or 29a (see instructions) . . . . .   | 29b                                  | *                                |            |            |

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

|    |   |    |            |
|----|---|----|------------|
| 30 | Total gains for all properties. Add property columns A through D, line 24 . . . . .   | 30 | 23,688,586 |
| 31 | Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .  | 31 | 4,619,658  |
| 32 | Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 37. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . . | 32 | 19,068,928 |

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

**Farm Rental Income and Expenses**  
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))  
(Income not subject to self-employment tax)

OMB No. 1545-0074

**2009**  
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

Employer ID number (EIN), if any

Total Forms Filed = 597,327

**A** Did you actively participate in the operation of this farm during 2009 (see instructions)? . . . = 481,666  Yes  No

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

|           |  |           |         |                                     |
|-----------|--|-----------|---------|-------------------------------------|
| <b>1</b>  | Income from production of livestock, produce, grains, and other crops . . . . .  | <b>1</b>  | 285,109 |                                     |
| <b>2a</b> | Cooperative distributions (Form(s) 1099-PATR)  | <b>2a</b> | 119,793 | <b>2b</b> Taxable amount            |
| <b>3a</b> | Agricultural program payments (see instructions)   | <b>3a</b> | 303,005 | <b>3b</b> Taxable amount            |
| <b>4</b>  | Commodity Credit Corporation (CCC) loans (see instructions):   |           |         |                                     |
| <b>a</b>  | CCC loans reported under election . . . . .  | <b>4a</b> | *       |                                     |
| <b>b</b>  | CCC loans forfeited . . . . .  | <b>4b</b> | *       | <b>4c</b> Taxable amount            |
| <b>5</b>  | Crop insurance proceeds and federal crop disaster payments (see instructions):   |           |         |                                     |
| <b>a</b>  | Amount received in 2009 . . . . .  | <b>5a</b> | 47,931  | <b>5b</b> Taxable amount            |
| <b>c</b>  | If election to defer to 2010 is attached, check here <input type="checkbox"/>  | <b>5d</b> |         | <b>5d</b> Amount deferred from 2008 |
| <b>6</b>  | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)   | <b>6</b>  | 264,469 |                                     |
| <b>7</b>  | <b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. . . . . ▶ | <b>7</b>  | 563,265 |                                     |

**Part II Expenses—Farm Rental Property.** Do not include personal or living expenses.

|           |  |            |                          |                            |            |   |                                 |         |  |
|-----------|--|------------|--------------------------|----------------------------|------------|---|---------------------------------|---------|--|
| <b>8</b>  | Car and truck expenses (see Schedule F instructions). Also attach <b>Form 4562</b> . . . . .   | <b>8</b>   | 70,120                   |                            | <b>21</b>  | Pension and profit-sharing plans . . . . .                      | <b>21</b>                       | 44      |  |
| <b>9</b>  | Chemicals . . . . .  | <b>9</b>   | 90,322                   |                            | <b>22</b>  | Rent or lease:  |                                 |         |  |
| <b>10</b> | Conservation expenses (see instructions) . . . . .   | <b>10</b>  | 10,047                   |                            | <b>a</b>   | Vehicles, machinery, and equipment (see instructions) . . . . . | <b>22a</b>                      |         |  |
| <b>11</b> | Custom hire (machine work) . . . . .   | <b>11</b>  | 51,362                   |                            | <b>b</b>   | Other (land, animals, etc.)                                     | <b>22b</b>                      |         |  |
| <b>12</b> | Depreciation and section 179 expense deduction not claimed elsewhere . . . . .   | <b>12</b>  | 195,974                  |                            | <b>23</b>  | Repairs and maintenance   | <b>23</b>                       | 164,962 |  |
| <b>13</b> | Employee benefit programs other than on line 21 (see Schedule F instructions) . . . . .  | <b>13</b>  | *                        |                            | <b>24</b>  | Seeds and plants . . . . .                                      | <b>24</b>                       | 78,477  |  |
| <b>14</b> | Feed . . . . .   | <b>14</b>  | 22,361                   |                            | <b>25</b>  | Storage and warehousing   | <b>25</b>                       |         |  |
| <b>15</b> | Fertilizers and lime . . . . .   | <b>15</b>  | 118,719                  |                            | <b>26</b>  | Supplies . . . . .  | <b>26</b>                       | 105,967 |  |
| <b>16</b> | Freight and trucking . . . . .   | <b>16</b>  |                          |                            | <b>27</b>  | Taxes . . . . .   | <b>27</b>                       | 417,532 |  |
| <b>17</b> | Gasoline, fuel, and oil . . . . .  | <b>17</b>  | 111,580                  |                            | <b>28</b>  | Utilities . . . . .   | <b>28</b>                       |         |  |
| <b>18</b> | Insurance (other than health) . . . . .  | <b>18</b>  | 272,278                  |                            | <b>29</b>  | Veterinary, breeding, and medicine . . . . .                    | <b>29</b>                       |         |  |
| <b>19</b> | Interest:  |            |                          |                            | <b>30</b>  | Other expenses (specify):                                       |                                 |         |  |
| <b>a</b>  | Mortgage (paid to banks, etc.)   | <b>19a</b> | 42,117                   |                            | <b>a</b>   | -----   | <b>30a</b>                      |         |  |
| <b>b</b>  | Other . . . . .  | <b>19b</b> | 28,336                   |                            | <b>b</b>   | -----   | <b>30b</b>                      |         |  |
| <b>20</b> | Labor hired (less employment credits) (see Schedule F instructions) . . . . .  | <b>20</b>  | 19,666                   |                            | <b>c</b>   | -----   | <b>30c</b>                      |         |  |
|           |  |            |                          |                            | <b>d</b>   | -----   | <b>30d</b>                      |         |  |
|           |  |            |                          |                            | <b>e</b>   | -----   | <b>30e</b>                      |         |  |
|           |  |            |                          |                            | <b>f</b>   | -----   | <b>30f</b>                      |         |  |
|           |  |            |                          |                            | <b>g</b>   | -----   | <b>30g</b>                      |         |  |
| <b>31</b> | <b>Total expenses.</b> Add lines 8 through 30g (see instructions) . . . . . ▶  | <b>31</b>  |                          |                            | <b>31</b>  | 497,238   |                                 |         |  |
| <b>32</b> | <b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you <b>must</b> go to line 33 . . . . .   | <b>32</b>  |                          |                            | <b>32</b>  | 572,022   |                                 |         |  |
| <b>33</b> | If line 32 is a loss, check the box that describes your investment in this activity (see instructions) . . . . . = 128,484   | <b>33a</b> | <input type="checkbox"/> | All investment is at risk. | <b>33b</b> | <input type="checkbox"/>  | Some investment is not at risk. |         |  |
| <b>c</b>  | You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E, line 40 . . . . . nondeductible loss (+)/suspended loss carryover(-) = 29,398 | <b>33c</b> |                          |                            | <b>33c</b> | 119,793   |                                 |         |  |

For Paperwork Reduction Act Notice, see instructions on back.

Cat. No. 13117W

Form **4835** (2009)

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

Form **4835**  
Department of the Treasury  
Internal Revenue Service (99)

**Farm Rental Income and Expenses**  
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))  
(Income not subject to self-employment tax)

OMB No. 1545-0074

**2009**  
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

Employer ID number (EIN), if any

Total Forms Filed = 597,327

**A** Did you actively participate in the operation of this farm during 2009 (see instructions)? . . . . .  Yes  No

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

|           |  |           |                           |           |                |         |
|-----------|--|-----------|---------------------------|-----------|----------------|---------|
| <b>1</b>  | Income from production of livestock, produce, grains, and other crops. . . . .   |           |                           | <b>1</b>  | 5,815,237      |         |
| <b>2a</b> | Cooperative distributions (Form(s) 1099-PATR)  | <b>2a</b> | 419,825                   | <b>2b</b> | Taxable amount |         |
| <b>3a</b> | Agricultural program payments (see instructions)   | <b>3a</b> | 864,737                   | <b>3b</b> | Taxable amount | 857,332 |
| <b>4</b>  | Commodity Credit Corporation (CCC) loans (see instructions):   |           |                           |           |                |         |
| <b>a</b>  | CCC loans reported under election . . . . .  |           |                           | <b>4a</b> | *              |         |
| <b>b</b>  | CCC loans forfeited . . . . .  | <b>4b</b> | *                         | <b>4c</b> | Taxable amount |         |
| <b>5</b>  | Crop insurance proceeds and federal crop disaster payments (see instructions):   |           |                           |           |                |         |
| <b>a</b>  | Amount received in 2009 . . . . .  | <b>5a</b> | 287,637                   | <b>5b</b> | Taxable amount | 254,928 |
| <b>c</b>  | If election to defer to 2010 is attached, check here <input type="checkbox"/>  | <b>5d</b> | Amount deferred from 2008 | <b>5d</b> |                |         |
| <b>6</b>  | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)   |           |                           | <b>6</b>  | 2,603,294      |         |
| <b>7</b>  | <b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. . . . . ▶ |           |                           | <b>7</b>  | 9,829,886      |         |

**Part II Expenses—Farm Rental Property.** Do not include personal or living expenses.

|           |  |            |           |            |  |            |         |
|-----------|--|------------|-----------|------------|--|------------|---------|
| <b>8</b>  | Car and truck expenses (see Schedule F instructions). Also attach <b>Form 4562</b> . . . . .   | <b>8</b>   | 86,736    | <b>21</b>  | Pension and profit-sharing plans . . . . .                     | <b>21</b>  | 267     |
| <b>9</b>  | Chemicals. . . . .   | <b>9</b>   | 189,303   | <b>22</b>  | Rent or lease:   |            |         |
| <b>10</b> | Conservation expenses (see instructions) . . . . .   | <b>10</b>  | 15,670    | <b>a</b>   | Vehicles, machinery, and equipment (see instructions). . . . . | <b>22a</b> |         |
| <b>11</b> | Custom hire (machine work) . . . . .   | <b>11</b>  | 99,001    | <b>b</b>   | Other (land, animals, etc.)                                    | <b>22b</b> |         |
| <b>12</b> | Depreciation and section 179 expense deduction not claimed elsewhere . . . . .   | <b>12</b>  | 827,471   | <b>23</b>  | Repairs and maintenance  | <b>23</b>  | 294,825 |
| <b>13</b> | Employee benefit programs other than on line 21 (see Schedule F instructions) . . . . .  | <b>13</b>  | *         | <b>24</b>  | Seeds and plants . . . . .                                     | <b>24</b>  | 363,462 |
| <b>14</b> | Feed . . . . .   | <b>14</b>  | 27,277    | <b>25</b>  | Storage and warehousing  | <b>25</b>  |         |
| <b>15</b> | Fertilizers and lime . . . . .   | <b>15</b>  | 696,531   | <b>26</b>  | Supplies . . . . .   | <b>26</b>  | 110,121 |
| <b>16</b> | Freight and trucking . . . . .   | <b>16</b>  |           | <b>27</b>  | Taxes . . . . .  | <b>27</b>  | 819,863 |
| <b>17</b> | Gasoline, fuel, and oil . . . . .  | <b>17</b>  | 114,106   | <b>28</b>  | Utilities . . . . .  | <b>28</b>  |         |
| <b>18</b> | Insurance (other than health). . . . .   | <b>18</b>  | 326,360   | <b>29</b>  | Veterinary, breeding, and medicine . . . . .                   | <b>29</b>  |         |
| <b>19</b> | Interest:  |            |           | <b>30</b>  | Other expenses (specify):                                      |            |         |
| <b>a</b>  | Mortgage (paid to banks, etc.)   | <b>19a</b> | 281,259   | <b>a</b>   | -----  | <b>30a</b> |         |
| <b>b</b>  | Other . . . . .  | <b>19b</b> | 309,458   | <b>b</b>   | -----  | <b>30b</b> |         |
| <b>20</b> | Labor hired (less employment credits) (see Schedule F instructions) . . . . .  | <b>20</b>  | 82,556    | <b>c</b>   | -----  | <b>30c</b> |         |
|           |  |            |           | <b>d</b>   | -----  | <b>30d</b> |         |
|           |  |            |           | <b>e</b>   | -----  | <b>30e</b> |         |
|           |  |            |           | <b>f</b>   | -----  | <b>30f</b> |         |
|           |  |            |           | <b>g</b>   | -----  | <b>30g</b> |         |
| <b>31</b> | <b>Total expenses.</b> Add lines 8 through 30g (see instructions) . . . . . ▶  | <b>31</b>  | 5,732,062 |            |  |            |         |
| <b>32</b> | <b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you <b>must</b> go to line 33 . . . . .   | <b>32</b>  | 4,097,824 |            |  |            |         |
| <b>33</b> | If line 32 is a loss, check the box that describes your investment in this activity (see instructions) . . . . .   |            |           | <b>33a</b> | <input type="checkbox"/> All investment is at risk.            |            |         |
|           |  |            |           | <b>33b</b> | <input type="checkbox"/> Some investment is not at risk.       |            |         |
| <b>c</b>  | You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E, line 40 . . . . . | <b>33c</b> | 667,556   |            |  |            |         |

NUMBER OF RETURNS FILED FOR SELECTED LINES  
**Investment Interest Expense Deduction**

▶ **Attach to your tax return.**

Name(s) shown on return

Total Forms Filed = 1,862,783

Identifying number

| <b>Part I Total Investment Interest Expense</b> |  |          |           |
|---|--|----------|-----------|
| <b>1</b>  | Investment interest expense paid or accrued in 2009 (see instructions) | <b>1</b> | 1,409,393 |
| <b>2</b>  | Disallowed investment interest expense from 2008 Form 4952, line 7     | <b>2</b> | 826,636   |
| <b>3</b>  | <b>Total investment interest expense.</b> Add lines 1 and 2            | <b>3</b> | 1,813,410 |

| <b>Part II Net Investment Income</b> |  |           |           |
|--------------------------------------|--|-----------|-----------|
| <b>4a</b>                            | Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)         | <b>4a</b> | 1,758,576 |
| <b>4b</b>                            | Qualified dividends included on line 4a  | <b>4b</b> | 1,365,736 |
| <b>4c</b>                            | Subtract line 4b from line 4a  | <b>4c</b> | 1,699,733 |
| <b>4d</b>                            | Net gain from the disposition of property held for investment  | <b>4d</b> | 385,588   |
| <b>4e</b>                            | Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions) | <b>4e</b> | 288,138   |
| <b>4f</b>                            | Subtract line 4e from line 4d  | <b>4f</b> | 207,389   |
| <b>4g</b>                            | Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)                              | <b>4g</b> | 209,342   |
| <b>4h</b>                            | Investment income. Add lines 4c, 4f, and 4g  | <b>4h</b> | 1,722,543 |
| <b>5</b>                             | Investment expenses (see instructions)   | <b>5</b>  | 641,327   |
| <b>6</b>                             | <b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-   | <b>6</b>  | 1,561,305 |

| <b>Part III Investment Interest Expense Deduction</b> |   |          |           |
|---|---|----------|-----------|
| <b>7</b>  | Disallowed investment interest expense to be carried forward to 2010. Subtract line 6 from line 3. If zero or less, enter -0- | <b>7</b> | 944,187   |
| <b>8</b>  | <b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions                       | <b>8</b> | 1,511,932 |

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 2009 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 2008.

**Allocation of Interest Expense**

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

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

**Specific Instructions**

**Part I—Total Investment Interest Expense**

**Line 1**

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

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

Investment interest expense does not include any of the following:

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

- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

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

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

**Part II—Net Investment Income**

**Line 4a**

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

Form **4952**

**Investment Interest Expense Deduction**

**2009**

Attachment Sequence No. **51**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to your tax return.**

Name(s) shown on return

Total Forms Filed = 1,862,783

Identifying number

| <b>Part I Total Investment Interest Expense</b>       |  |           |             |
|---|--|-----------|-------------|
| <b>1</b>  | Investment interest expense paid or accrued in 2009 (see instructions)   | <b>1</b>  | 24,456,776  |
| <b>2</b>  | Disallowed investment interest expense from 2008 Form 4952, line 7   | <b>2</b>  | 23,827,606  |
| <b>3</b>  | <b>Total investment interest expense.</b> Add lines 1 and 2  | <b>3</b>  | 48,284,383  |
| <b>Part II Net Investment Income</b>                  |  |           |             |
| <b>4a</b>   | Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)         | <b>4a</b> | 111,328,269 |
| <b>b</b>  | Qualified dividends included on line 4a  | <b>4b</b> | 44,502,532  |
| <b>c</b>  | Subtract line 4b from line 4a  | <b>4c</b> | 66,825,738  |
| <b>d</b>  | Net gain from the disposition of property held for investment  | <b>4d</b> | 102,756,208 |
| <b>e</b>  | Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions) | <b>4e</b> | 79,708,520  |
| <b>f</b>  | Subtract line 4e from line 4d  | <b>4f</b> | 23,047,688  |
| <b>g</b>  | Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)                              | <b>4g</b> | 2,617,313   |
| <b>h</b>  | Investment income. Add lines 4c, 4f, and 4g  | <b>4h</b> | 92,490,738  |
| <b>5</b>  | Investment expenses (see instructions)   | <b>5</b>  | 13,709,001  |
| <b>6</b>  | <b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-   | <b>6</b>  | 80,683,228  |
| <b>Part III Investment Interest Expense Deduction</b> |  |           |             |
| <b>7</b>  | Disallowed investment interest expense to be carried forward to 2010. Subtract line 6 from line 3. If zero or less, enter -0-        | <b>7</b>  | 29,335,361  |
| <b>8</b>  | <b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions                              | <b>8</b>  | 18,949,022  |

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 2009 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 2008.

**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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4972**

Department of the Treasury  
Internal Revenue Service (99)

**Tax on Lump-Sum Distributions**  
(From Qualified Plans of Participants Born Before January 2, 1936)

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

OMB No. 1545-0193

**2009**

Attachment  
Sequence No. **28**

Name of recipient of distribution

Identifying number

Total Forms Filed = 12,394

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

|  | Yes | No     |
|--|-----|--------|
| 1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," <b>do not</b> use this form . . . . . | 1   | 12,388 |
| 2 Did you roll over any part of the distribution? If "Yes," <b>do not</b> use this form . . . . .  | 2   | 12,388 |
| 3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?  | 3   | 12,394 |
| 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? . . . . .<br>If you answered "No" to both questions 3 and 4, <b>do not</b> use this form.               | 4   | 12,394 |
| 5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," <b>do not</b> use this form for a 2009 distribution from your own plan . . . . .   | 5a  | 12,388 |
| b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," <b>do not</b> use the form for this distribution . . . . .   | 5b  | 11,190 |

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

|   |   |   |
|---|---|---|
| 6 Capital gain part from Form 1099-R, box 3 . . . . .   | 6 | * |
| 7 Multiply line 6 by 20% (.20) . . . . . ▶  | 7 |   |
| If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 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  | 11,388 |
| 9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 . . . . .   | 9  | *      |
| 10 Total taxable amount. Subtract line 9 from line 8 . . . . .  | 10 | 11,388 |
| 11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- . . . . .   | 11 | 0      |
| 12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, <b>skip</b> lines 13 through 16, enter this amount on line 17, and go to line 18 . . . . .                           | 12 | 11,388 |
| 13 Multiply line 12 by 50% (.50), but <b>do not</b> enter more than \$10,000 . . . . .  | 13 |        |
| 14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0- . . . . .  | 14 |        |
| 15 Multiply line 14 by 20% (.20) . . . . .  | 15 |        |
| 16 Minimum distribution allowance. Subtract line 15 from line 13 . . . . .  | 16 | 10,389 |
| 17 Subtract line 16 from line 12 . . . . .  | 17 |        |
| 18 Federal estate tax attributable to lump-sum distribution . . . . .   | 18 | 0      |
| 19 Subtract line 18 from line 17. If line 11 is zero, <b>skip</b> lines 20 through 22 and go to line 23 . . . . .   | 19 |        |
| 20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places) . . . . .   | 20 | .      |
| 21 Multiply line 16 by the decimal on line 20 . . . . .   | 21 |        |
| 22 Subtract line 21 from line 11 . . . . .  | 22 |        |
| 23 Multiply line 19 by 10% (.10) . . . . .  | 23 |        |
| 24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions . . . . .  | 24 | 11,388 |
| 25 Multiply line 24 by ten (10). If line 11 is zero, <b>skip</b> lines 26 through 28, enter this amount on line 29, and go to line 30 . . . . .   | 25 |        |
| 26 Multiply line 22 by 10% (.10) . . . . .  | 26 |        |
| 27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions . . . . .  | 27 | 0      |
| 28 Multiply line 27 by ten (10) . . . . .   | 28 |        |
| 29 Subtract line 28 from line 25. Multiple recipients, see instructions . . . . .   | 29 | 11,388 |
| 30 <b>Tax on lump-sum distribution.</b> Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 41, or Form 1041, Schedule G, line 1b, whichever applies . . . . . ▶ | 30 | 11,396 |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2009)

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

Form **4972**

**Tax on Lump-Sum Distributions**  
(From Qualified Plans of Participants Born Before January 2, 1936)

OMB No. 1545-0193

**2009**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **28**

Name of recipient of distribution

Identifying number

Total Forms Filed = 12,394

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

|  | Yes       | No |
|--|-----------|----|
| <b>1</b> Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," <b>do not</b> use this form . . . . .        | <b>1</b>  |    |
| <b>2</b> Did you roll over any part of the distribution? If "Yes," <b>do not</b> use this form . . . . .   | <b>2</b>  |    |
| <b>3</b> Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?   | <b>3</b>  |    |
| <b>4</b> Were you <b>(a)</b> a plan participant who received this distribution, <b>(b)</b> born before January 2, 1936, and <b>(c)</b> a participant in the plan for at least 5 years before the year of the distribution? . . . . .<br>If you answered "No" to both questions 3 and 4, <b>do not</b> use this form. | <b>4</b>  |    |
| <b>5a</b> Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," <b>do not</b> use this form for a 2009 distribution from your own plan . . . . .  | <b>5a</b> |    |
| <b>b</b> If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," <b>do not</b> use the form for this distribution . . . . .  | <b>5b</b> |    |

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

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

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

|   |           |         |  |
|---|-----------|---------|--|
| <b>8</b> Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a . . . . .   | <b>8</b>  | 276,881 |  |
| <b>9</b> Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 . . . . .  | <b>9</b>  | *       |  |
| <b>10</b> Total taxable amount. Subtract line 9 from line 8 . . . . .   | <b>10</b> | 276,881 |  |
| <b>11</b> Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- . . . . .  | <b>11</b> | 0       |  |
| <b>12</b> Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, <b>skip</b> lines 13 through 16, enter this amount on line 17, and go to line 18 . . . . .                    | <b>12</b> | 276,881 |  |
| <b>13</b> Multiply line 12 by 50% (.50), but <b>do not</b> enter more than \$10,000 . . . . .   | <b>13</b> |         |  |
| <b>14</b> Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0- . . . . .   | <b>14</b> |         |  |
| <b>15</b> Multiply line 14 by 20% (.20) . . . . .   | <b>15</b> |         |  |
| <b>16</b> Minimum distribution allowance. Subtract line 15 from line 13 . . . . .   | <b>16</b> | 39,400  |  |
| <b>17</b> Subtract line 16 from line 12 . . . . .   | <b>17</b> |         |  |
| <b>18</b> Federal estate tax attributable to lump-sum distribution . . . . .  | <b>18</b> | 0       |  |
| <b>19</b> Subtract line 18 from line 17. If line 11 is zero, <b>skip</b> lines 20 through 22 and go to line 23 . . . . .  | <b>19</b> |         |  |
| <b>20</b> Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places) . . . . .  | <b>20</b> | .       |  |
| <b>21</b> Multiply line 16 by the decimal on line 20 . . . . .  | <b>21</b> |         |  |
| <b>22</b> Subtract line 21 from line 11 . . . . .   | <b>22</b> |         |  |
| <b>23</b> Multiply line 19 by 10% (.10) . . . . .   | <b>23</b> |         |  |
| <b>24</b> Tax on amount on line 23. Use the Tax Rate Schedule in the instructions . . . . .   | <b>24</b> | 3,266   |  |
| <b>25</b> Multiply line 24 by ten (10). If line 11 is zero, <b>skip</b> lines 26 through 28, enter this amount on line 29, and go to line 30 . . . . .  | <b>25</b> |         |  |
| <b>26</b> Multiply line 22 by 10% (.10) . . . . .   | <b>26</b> |         |  |
| <b>27</b> Tax on amount on line 26. Use the Tax Rate Schedule in the instructions . . . . .   | <b>27</b> | 0       |  |
| <b>28</b> Multiply line 27 by ten (10) . . . . .  | <b>28</b> |         |  |
| <b>29</b> Subtract line 28 from line 25. Multiple recipients, see instructions . . . . .  | <b>29</b> | 32,655  |  |
| <b>30 Tax on lump-sum distribution.</b> Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 41, or Form 1041, Schedule G, line 1b, whichever applies . . . . . ▶ | <b>30</b> | 32,714  |  |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2009)

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5329**

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

OMB No. 1545-0074

**2009**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Attachment  
Sequence No. **29**

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

Your social security number

Total Forms Filed = 1,823,910

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

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

Apt. no.

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

If this is an amended  
return, check here

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 54, without filing Form 5329. See the instructions for Form 1040, line 58, 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 distribution), before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

|   |  |          |           |  |
|---|--|----------|-----------|--|
| <b>1</b>  | Early distributions included in income. For Roth IRA distributions, see instructions . . . . .   | <b>1</b> | 1,452,186 |  |
| <b>2</b>  | Early distributions included on line 1 that are not subject to the additional tax (see instructions).<br>Enter the appropriate exception number from the instructions: _____ . . . . . | <b>2</b> | 408,897   |  |
| <b>3</b>  | Amount subject to additional tax. Subtract line 2 from line 1 . . . . .  | <b>3</b> | 1,251,019 |  |
| <b>4</b>  | <b>Additional tax.</b> Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 54 . . . . .   | <b>4</b> | 1,239,998 |  |
| <b>Caution:</b> If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions). |  |          |           |  |

**Part II Additional Tax on Certain Distributions From Education Accounts**

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

|          |  |          |        |  |
|----------|--|----------|--------|--|
| <b>5</b> | Distributions included in income from Coverdell ESAs and QTPs . . . . .  | <b>5</b> | 90,883 |  |
| <b>6</b> | Distributions included on line 5 that are not subject to the additional tax (see instructions) . . . . .                       | <b>6</b> |        |  |
| <b>7</b> | Amount subject to additional tax. Subtract line 6 from line 5 . . . . .  | <b>7</b> | 76,613 |  |
| <b>8</b> | <b>Additional tax.</b> Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 54 . . . . . | <b>8</b> | 75,670 |  |

**Part III Additional Tax on Excess Contributions to Traditional IRAs**

Complete this part if you contributed more to your traditional IRAs for 2009 than is allowable or you had an amount on line 17 of your 2008 Form 5329.

|           |   |           |        |  |
|-----------|---|-----------|--------|--|
| <b>9</b>  | Enter your excess contributions from line 16 of your 2008 Form 5329 (see instructions). If zero, go to line 15 . . . . .  | <b>9</b>  |        |  |
| <b>10</b> | If your traditional IRA contributions for 2009 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-  | <b>10</b> |        |  |
| <b>11</b> | 2009 traditional IRA distributions included in income (see instructions) . . . . .  | <b>11</b> |        |  |
| <b>12</b> | 2009 distributions of prior year excess contributions (see instructions) . . . . .  | <b>12</b> |        |  |
| <b>13</b> | Add lines 10, 11, and 12 . . . . .  | <b>13</b> |        |  |
| <b>14</b> | Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- . . . . .   | <b>14</b> |        |  |
| <b>15</b> | Excess contributions for 2009 (see instructions) . . . . .  | <b>15</b> |        |  |
| <b>16</b> | Total excess contributions. Add lines 14 and 15 . . . . .   | <b>16</b> | 29,072 |  |
| <b>17</b> | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 16 or the value of your traditional IRAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54 . . . . . | <b>17</b> | 25,865 |  |

**Part IV Additional Tax on Excess Contributions to Roth IRAs**

Complete this part if you contributed more to your Roth IRAs for 2009 than is allowable or you had an amount on line 25 of your 2008 Form 5329.

|           |  |           |        |  |
|-----------|--|-----------|--------|--|
| <b>18</b> | Enter your excess contributions from line 24 of your 2008 Form 5329 (see instructions). If zero, go to line 23 . . . . .   | <b>18</b> | 25,698 |  |
| <b>19</b> | If your Roth IRA contributions for 2009 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .  | <b>19</b> |        |  |
| <b>20</b> | 2009 distributions from your Roth IRAs (see instructions) . . . . .  | <b>20</b> | *      |  |
| <b>21</b> | Add lines 19 and 20 . . . . .  | <b>21</b> |        |  |
| <b>22</b> | Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- . . . . .   | <b>22</b> |        |  |
| <b>23</b> | Excess contributions for 2009 (see instructions) . . . . .   | <b>23</b> | 32,515 |  |
| <b>24</b> | Total excess contributions. Add lines 22 and 23 . . . . .  | <b>24</b> | 47,734 |  |
| <b>25</b> | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 24 or the value of your Roth IRAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54 . . . . . | <b>25</b> | 43,636 |  |

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

Form **5329**

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

OMB No. 1545-0074

**2009**

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 = 1,823,910

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

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

Apt. no.

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

If this is an amended return, check here

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 54, without filing Form 5329. See the instructions for Form 1040, line 58, 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 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 | 19,538,845 |
| 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 | 4,707,348  |
| 3 | Amount subject to additional tax. Subtract line 2 from line 1 . . . . .   | 3 | 14,831,497 |
| 4 | <b>Additional tax.</b> Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 54 . . . . .  | 4 | 1,503,229  |

**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 | 163,044 |
| 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 | 135,263 |
| 8 | <b>Additional tax.</b> Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 54 . . . . . | 8 | 13,531  |

**Part III Additional Tax on Excess Contributions to Traditional IRAs**

Complete this part if you contributed more to your traditional IRAs for 2009 than is allowable or you had an amount on line 17 of your 2008 Form 5329.

|    |   |    |         |
|----|---|----|---------|
| 9  | Enter your excess contributions from line 16 of your 2008 Form 5329 (see instructions). If zero, go to line 15 . . . . .  | 9  |         |
| 10 | If your traditional IRA contributions for 2009 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .  | 10 |         |
| 11 | 2009 traditional IRA distributions included in income (see instructions) . . . . .  | 11 |         |
| 12 | 2009 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 2009 (see instructions) . . . . .  | 15 |         |
| 16 | Total excess contributions. Add lines 14 and 15 . . . . .   | 16 | 126,531 |
| 17 | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 16 or the value of your traditional IRAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54 . . . . . | 17 | 5,122   |

**Part IV Additional Tax on Excess Contributions to Roth IRAs**

Complete this part if you contributed more to your Roth IRAs for 2009 than is allowable or you had an amount on line 25 of your 2008 Form 5329.

|    |  |    |         |
|----|--|----|---------|
| 18 | Enter your excess contributions from line 24 of your 2008 Form 5329 (see instructions). If zero, go to line 23 . . . . .   | 18 | 80,632  |
| 19 | If your Roth IRA contributions for 2009 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .  | 19 |         |
| 20 | 2009 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 2009 (see instructions) . . . . .   | 23 | 130,152 |
| 24 | Total excess contributions. Add lines 22 and 23 . . . . .  | 24 | 184,636 |
| 25 | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 24 or the value of your Roth IRAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54 . . . . . | 25 | 7,173   |

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

**Part V Additional Tax on Excess Contributions to Coverdell ESAs**

Complete this part if the contributions to your Coverdell ESAs for 2009 were more than is allowable or you had an amount on line 33 of your 2008 Form 5329.

|           |   |           |   |  |
|-----------|---|-----------|---|--|
| <b>26</b> | Enter the excess contributions from line 32 of your 2008 Form 5329 (see instructions). If zero, go to line 31   | <b>26</b> |   |  |
| <b>27</b> | If the contributions to your Coverdell ESAs for 2009 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-  | <b>27</b> |   |  |
| <b>28</b> | 2009 distributions from your Coverdell ESAs (see instructions)  | <b>28</b> |   |  |
| <b>29</b> | Add lines 27 and 28   | <b>29</b> |   |  |
| <b>30</b> | Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-  | <b>30</b> |   |  |
| <b>31</b> | Excess contributions for 2009 (see instructions)  | <b>31</b> |   |  |
| <b>32</b> | Total excess contributions. Add lines 30 and 31   | <b>32</b> | * |  |
| <b>33</b> | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 32 or the value of your Coverdell ESAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54 | <b>33</b> | * |  |

**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 2009 than is allowable or you had an amount on line 41 of your 2008 Form 5329.

|           |  |           |       |  |
|-----------|--|-----------|-------|--|
| <b>34</b> | Enter the excess contributions from line 40 of your 2008 Form 5329 (see instructions). If zero, go to line 39  | <b>34</b> |       |  |
| <b>35</b> | If the contributions to your Archer MSAs for 2009 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-   | <b>35</b> |       |  |
| <b>36</b> | 2009 distributions from your Archer MSAs from Form 8853, line 8  | <b>36</b> |       |  |
| <b>37</b> | Add lines 35 and 36  | <b>37</b> |       |  |
| <b>38</b> | Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-   | <b>38</b> |       |  |
| <b>39</b> | Excess contributions for 2009 (see instructions)   | <b>39</b> |       |  |
| <b>40</b> | Total excess contributions. Add lines 38 and 39  | <b>40</b> | 9,341 |  |
| <b>41</b> | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 40 or the value of your Archer MSAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54 | <b>41</b> | 9,004 |  |

**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 2009 than is allowable or you had an amount on line 49 of your 2008 Form 5329.

|           |   |           |         |  |
|-----------|---|-----------|---------|--|
| <b>42</b> | Enter the excess contributions from line 48 of your 2008 Form 5329. If zero, go to line 47  | <b>42</b> |         |  |
| <b>43</b> | If the contributions to your HSAs for 2009 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-   | <b>43</b> |         |  |
| <b>44</b> | 2009 distributions from your HSAs from Form 8889, line 16   | <b>44</b> |         |  |
| <b>45</b> | Add lines 43 and 44   | <b>45</b> |         |  |
| <b>46</b> | Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-  | <b>46</b> |         |  |
| <b>47</b> | Excess contributions for 2009 (see instructions)  | <b>47</b> |         |  |
| <b>48</b> | Total excess contributions. Add lines 46 and 47   | <b>48</b> | 133,384 |  |
| <b>49</b> | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 48 or the value of your HSAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54 | <b>49</b> | 100,250 |  |

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

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

|           |  |           |    |  |
|-----------|--|-----------|----|--|
| <b>50</b> | Minimum required distribution, if any, for 2009 (including the minimum required distribution for 2008 that is permitted to be made in 2009 for an individual with a required beginning date of April 1, 2009) (see instructions) | <b>50</b> |    |  |
| <b>51</b> | Amount actually distributed to you in 2009 (plus any distributions actually made in 2008 that were permitted to be made in 2009 for an individual with a required beginning date of April 1, 2009)                               | <b>51</b> |    |  |
| <b>52</b> | Subtract line 51 from line 50. If zero or less, enter -0-  | <b>52</b> | 12 |  |
| <b>53</b> | <b>Additional tax.</b> Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 54  | <b>53</b> | *  |  |

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

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

 Your signature
  Date

|                                 |  |      |   |                        |
|---------------------------------|--|------|---|------------------------|
| <b>Paid Preparer's Use Only</b> | 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.                                       |                        |

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

**Part V Additional Tax on Excess Contributions to Coverdell ESAs**

Complete this part if the contributions to your Coverdell ESAs for 2009 were more than is allowable or you had an amount on line 33 of your 2008 Form 5329.

|           |   |           |   |  |
|-----------|---|-----------|---|--|
| <b>26</b> | Enter the excess contributions from line 32 of your 2008 Form 5329 (see instructions). If zero, go to line 31   | <b>26</b> |   |  |
| <b>27</b> | If the contributions to your Coverdell ESAs for 2009 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-  | <b>27</b> |   |  |
| <b>28</b> | 2009 distributions from your Coverdell ESAs (see instructions)  | <b>28</b> |   |  |
| <b>29</b> | Add lines 27 and 28   | <b>29</b> |   |  |
| <b>30</b> | Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-  | <b>30</b> |   |  |
| <b>31</b> | Excess contributions for 2009 (see instructions)  | <b>31</b> |   |  |
| <b>32</b> | Total excess contributions. Add lines 30 and 31   | <b>32</b> | * |  |
| <b>33</b> | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 32 or the value of your Coverdell ESAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54 | <b>33</b> | * |  |

**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 2009 than is allowable or you had an amount on line 41 of your 2008 Form 5329.

|           |  |           |        |  |
|-----------|--|-----------|--------|--|
| <b>34</b> | Enter the excess contributions from line 40 of your 2008 Form 5329 (see instructions). If zero, go to line 39  | <b>34</b> |        |  |
| <b>35</b> | If the contributions to your Archer MSAs for 2009 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-   | <b>35</b> |        |  |
| <b>36</b> | 2009 distributions from your Archer MSAs from Form 8853, line 8  | <b>36</b> |        |  |
| <b>37</b> | Add lines 35 and 36  | <b>37</b> |        |  |
| <b>38</b> | Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-   | <b>38</b> |        |  |
| <b>39</b> | Excess contributions for 2009 (see instructions)   | <b>39</b> |        |  |
| <b>40</b> | Total excess contributions. Add lines 38 and 39  | <b>40</b> | 16,622 |  |
| <b>41</b> | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 40 or the value of your Archer MSAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54 | <b>41</b> | 387    |  |

**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 2009 than is allowable or you had an amount on line 49 of your 2008 Form 5329.

|           |   |           |         |  |
|-----------|---|-----------|---------|--|
| <b>42</b> | Enter the excess contributions from line 48 of your 2008 Form 5329. If zero, go to line 47  | <b>42</b> |         |  |
| <b>43</b> | If the contributions to your HSAs for 2009 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-   | <b>43</b> |         |  |
| <b>44</b> | 2009 distributions from your HSAs from Form 8889, line 16   | <b>44</b> |         |  |
| <b>45</b> | Add lines 43 and 44   | <b>45</b> |         |  |
| <b>46</b> | Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-  | <b>46</b> |         |  |
| <b>47</b> | Excess contributions for 2009 (see instructions)  | <b>47</b> |         |  |
| <b>48</b> | Total excess contributions. Add lines 46 and 47   | <b>48</b> | 195,582 |  |
| <b>49</b> | <b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 48 or the value of your HSAs on December 31, 2009 (including 2009 contributions made in 2010). Include this amount on Form 1040, line 58, or Form 1040NR, line 54 | <b>49</b> | 5,303   |  |

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

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

|           |  |           |    |  |
|-----------|--|-----------|----|--|
| <b>50</b> | Minimum required distribution, if any, for 2009 (including the minimum required distribution for 2008 that is permitted to be made in 2009 for an individual with a required beginning date of April 1, 2009) (see instructions) | <b>50</b> |    |  |
| <b>51</b> | Amount actually distributed to you in 2009 (plus any distributions actually made in 2008 that were permitted to be made in 2009 for an individual with a required beginning date of April 1, 2009)                               | <b>51</b> |    |  |
| <b>52</b> | Subtract line 51 from line 50. If zero or less, enter -0-  | <b>52</b> | 98 |  |
| <b>53</b> | <b>Additional tax.</b> Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 54  | <b>53</b> | *  |  |

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

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

 Your signature
  Date

|                                 |  |      |   |                        |
|---------------------------------|--|------|---|------------------------|
| <b>Paid Preparer's Use Only</b> | 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.                                       |                        |

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

**First-Time Homebuyer Credit and Repayment of the Credit**

▶ Attach to your 2008 or 2009 Form 1040 or Form 1040X.  
▶ See separate instructions.

OMB No. 1545-0074

Attachment Sequence No. **58**

**Note.** If you are only filing this form to report a disposition or change in use of your main home for which you claimed the credit in 2008, skip this page, and complete only page 2.

|                         |                               |                             |
|-------------------------|-------------------------------|-----------------------------|
| Name(s) shown on return | Total Forms Filed = 1,469,407 | Your social security number |
|-------------------------|-------------------------------|-----------------------------|

**Part I General Information**

**A** Address of home qualifying for the credit (if different from the address shown on page 1 of Form 1040 or Form 1040X)

**B** Date purchased (MM/DD/YYYY) (see instructions) . . . . . ▶ / /  
**Note.** If the date purchased is before May 1, 2010, go to line E. Otherwise, go to line C.

**C** If the date purchased is after April 30, 2010, and before July 1, 2010, did you enter into a binding contract before May 1, 2010, to purchase the home before July 1, 2010?  
 **Yes.** Go to line E. See instructions for documentation to be attached.  
 **No.** You cannot claim the credit. However, if you (or your spouse if married) are a member of the uniformed services or Foreign Service, or an employee of the intelligence community, see line D. If line D applies, check the box on line D and continue; otherwise, you cannot claim the credit.

**D** If you meet the following conditions, check here . . . . . ▶   
I (or my spouse if married) am a member of the uniformed services or Foreign Service, or an employee of the intelligence community, and was on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010. See instructions.

**E** Did you purchase the home from a related person or a person related to your spouse (see instructions)?  
 **No.** Go to line F.  
 **Yes.** You cannot claim the credit. Do not file Form 5405.

**F** If you are choosing to claim the credit on your return for the year before the year in which you purchased the home, check here (see instructions) . . . . . Boxes checked = 320,841 ▶

**Part II Credit**

|   |           |           |  |
|---|-----------|-----------|--|
| <b>1</b> Enter the purchase price of the new home (see instructions) . . . . .  | <b>1</b>  | 1,448,851 |  |
| <b>2</b> Multiply line 1 by 10% (.10) and enter the result here . . . . .   | <b>2</b>  | 1,448,851 |  |
| <b>3</b> If you qualify for the credit as (check the applicable box):<br><input type="checkbox"/> A first-time homebuyer, enter \$8,000 (\$4,000 if married filing separately). A first-time homebuyer is an individual (and that individual's spouse if married) who has not owned another main home during the 3-year period ending on the purchase date and meets other requirements discussed in the instructions.<br><input type="checkbox"/> A long-time resident, enter \$6,500 (\$3,250 if married filing separately). A long-time resident is an individual (and that individual's spouse if married) who has owned and used the same home as that individual's main home for any 5-consecutive-year period during the 8-year period ending on the purchase date of the new main home and meets other requirements discussed in the instructions. See instructions for documentation to be attached. | <b>3</b>  | 1,448,851 |  |
| <b>4</b> Enter the smaller of line 2 or line 3. But: <b>(a)</b> if married filing separately, enter the smaller of line 3 or your share of the amount on line 2 (see instructions); or <b>(b)</b> if someone other than your spouse also purchased an interest in the home, enter the smaller of your share of the amount on line 3 or your share of the amount on line 2 (see instructions) . . . . .  | <b>4</b>  | 1,463,355 |  |
| <b>5</b> Enter your modified adjusted gross income (see instructions) . . . . .   | <b>5</b>  |           |  |
| <b>6</b> If the date purchased is:<br>• Before November 7, 2009, enter \$75,000 (\$150,000 if married filing jointly), or<br>• After November 6, 2009, enter \$125,000 (\$225,000 if married filing jointly) . . . . .  | <b>6</b>  | 1,448,851 |  |
| <b>7</b> Is line 5 more than line 6?<br><b>No.</b> Skip lines 7 and 8. Enter -0- on line 9 and go to line 10.<br><b>Yes.</b> Subtract line 6 from line 5 and enter the result. If the result is \$20,000 or more, stop here. You cannot take the credit. Otherwise, go to line 8 . . . . .  | <b>7</b>  | 49,295    |  |
| <b>8</b> Divide line 7 by \$20,000 and enter the result as a decimal (rounded to at least three places) . . . . .   | <b>8</b>  | .         |  |
| <b>9</b> Multiply line 4 by line 8 . . . . .  | <b>9</b>  | 49,295    |  |
| <b>10</b> Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on your 2009 Form 1040, line 67; 2008 Form 1040, line 69; or the appropriate line in the "Payments" section of Form 1040X . . . . .   | <b>10</b> | 1,380,392 |  |



If you are claiming the credit on your 2009 (or later) tax return, you must attach a copy of the properly executed settlement statement (or similar documentation) used to complete the purchase (see instructions).

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

### First-Time Homebuyer Credit and Repayment of the Credit

▶ Attach to your 2008 or 2009 Form 1040 or Form 1040X.  
▶ See separate instructions.

OMB No. 1545-0074

Attachment Sequence No. **58**

**Note.** If you are only filing this form to report a disposition or change in use of your main home for which you claimed the credit in 2008, skip this page, and complete only page 2.

|                         |                               |                             |
|-------------------------|-------------------------------|-----------------------------|
| Name(s) shown on return | Total Forms Filed = 1,469,407 | Your social security number |
|-------------------------|-------------------------------|-----------------------------|

#### Part I General Information

- A** Address of home qualifying for the credit (if different from the address shown on page 1 of Form 1040 or Form 1040X)
- B** Date purchased (MM/DD/YYYY) (see instructions) . . . . . ▶ / /  
**Note.** If the date purchased is before May 1, 2010, go to line E. Otherwise, go to line C.
- C** If the date purchased is after April 30, 2010, and before July 1, 2010, did you enter into a binding contract before May 1, 2010, to purchase the home before July 1, 2010?  
 **Yes.** Go to line E. See instructions for documentation to be attached.  
 **No.** You cannot claim the credit. However, if you (or your spouse if married) are a member of the uniformed services or Foreign Service, or an employee of the intelligence community, see line D. If line D applies, check the box on line D and continue; otherwise, you cannot claim the credit.
- D** If you meet the following conditions, check here . . . . . ▶   
I (or my spouse if married) am a member of the uniformed services or Foreign Service, or an employee of the intelligence community, and was on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010. See instructions.
- E** Did you purchase the home from a related person or a person related to your spouse (see instructions)?  
 **No.** Go to line F.  
 **Yes.** You cannot claim the credit. Do not file Form 5405.
- F** If you are choosing to claim the credit on your return for the year before the year in which you purchased the home, check here (see instructions) . . . . . ▶

#### Part II Credit

|   |           |             |  |
|---|-----------|-------------|--|
| <b>1</b> Enter the purchase price of the new home (see instructions) . . . . .  | <b>1</b>  | 283,061,942 |  |
| <b>2</b> Multiply line 1 by 10% (.10) and enter the result here . . . . .   | <b>2</b>  | 28,306,213  |  |
| <b>3</b> If you qualify for the credit as (check the applicable box):<br><input type="checkbox"/> A first-time homebuyer, enter \$8,000 (\$4,000 if married filing separately). A first-time homebuyer is an individual (and that individual's spouse if married) who has not owned another main home during the 3-year period ending on the purchase date and meets other requirements discussed in the instructions.<br><input type="checkbox"/> A long-time resident, enter \$6,500 (\$3,250 if married filing separately). A long-time resident is an individual (and that individual's spouse if married) who has owned and used the same home as that individual's main home for any 5-consecutive-year period during the 8-year period ending on the purchase date of the new main home and meets other requirements discussed in the instructions. See instructions for documentation to be attached. | <b>3</b>  | 11,110,814  |  |
| <b>4</b> Enter the smaller of line 2 or line 3. But: <b>(a)</b> if married filing separately, enter the smaller of line 3 or your share of the amount on line 2 (see instructions); or <b>(b)</b> if someone other than your spouse also purchased an interest in the home, enter the smaller of your share of the amount on line 3 or your share of the amount on line 2 (see instructions) . . . . .  | <b>4</b>  | 10,408,589  |  |
| <b>5</b> Enter your modified adjusted gross income (see instructions) . . . . .   | <b>5</b>  |             |  |
| <b>6</b> If the date purchased is:<br>• Before November 7, 2009, enter \$75,000 (\$150,000 if married filing jointly), or<br>• After November 6, 2009, enter \$125,000 (\$225,000 if married filing jointly) . . . . .  | <b>6</b>  | 203,444,535 |  |
| <b>7</b> Is line 5 more than line 6?<br><b>No.</b> Skip lines 7 and 8. Enter -0- on line 9 and go to line 10.<br><b>Yes.</b> Subtract line 6 from line 5 and enter the result. If the result is \$20,000 or more, stop here. You cannot take the credit. Otherwise, go to line 8 . . . . .  | <b>7</b>  | 617,006     |  |
| <b>8</b> Divide line 7 by \$20,000 and enter the result as a decimal (rounded to at least three places) . . . . .   | <b>8</b>  | .           |  |
| <b>9</b> Multiply line 4 by line 8 . . . . .  | <b>9</b>  | 160,153     |  |
| <b>10</b> Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on your 2009 Form 1040, line 67; 2008 Form 1040, line 69; or the appropriate line in the "Payments" section of Form 1040X . . . . .   | <b>10</b> | 9,763,743   |  |



If you are claiming the credit on your 2009 (or later) tax return, you must attach a copy of the properly executed settlement statement (or similar documentation) used to complete the purchase (see instructions).

Form **5695**  
 Department of the Treasury  
 Internal Revenue Service  
 Name(s) shown on return

**Residential Energy Credits**

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

OMB No. 1545-0074

**2009**  
 Attachment  
 Sequence No. **158**

Total Forms Filed = 6,753,885

Your social security number

**Before You Begin Part I:** Figure the amount of any credit for the elderly or the disabled you are claiming.

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

|   |  |           |          |  |             |
|---|--|-----------|----------|--|-------------|
| <b>1</b>  | Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) . . . . . ▶   |           | <b>1</b> | <input type="checkbox"/> Yes <input type="checkbox"/> No | = 6,702,427 |
| <b>Caution:</b> If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I. |  |           |          |  |             |
| <b>2</b>  | Qualified energy efficiency improvements (see instructions).   |           |          |  |             |
| <b>a</b>  | Insulation material or system specifically and primarily designed to reduce the heat loss or gain of your home . . . . .   | <b>2a</b> |          |  | 1,948,247   |
| <b>b</b>  | Exterior windows (including certain storm windows) and skylights . . . . .   | <b>2b</b> |          |  | 2,309,107   |
| <b>c</b>  | Exterior doors (including certain storm doors) . . . . .   | <b>2c</b> |          |  | 1,839,049   |
| <b>d</b>  | Metal roof with appropriate pigmented coatings, or asphalt roof with appropriate cooling granules, that are specifically and primarily designed to reduce the heat gain of your home, and the roof meets or exceeds the Energy Star program requirements in effect at the time of purchase or installation . . . . . | <b>2d</b> |          |  | 462,269     |
| <b>3</b>  | Residential energy property costs (see instructions).  |           |          |  |             |
| <b>a</b>  | Energy-efficient building property . . . . .   | <b>3a</b> |          |  | 976,380     |
| <b>b</b>  | Qualified natural gas, propane, or oil furnace or hot water boiler . . . . .   | <b>3b</b> |          |  | 1,290,640   |
| <b>c</b>  | Advanced main air circulating fan used in a natural gas, propane, or oil furnace . . . . .   | <b>3c</b> |          |  | 221,274     |
| <b>4</b>  | Add lines 2a through 3c . . . . .  | <b>4</b>  |          |  | 6,591,171   |
| <b>5</b>  | Multiply line 4 by 30% (.30) . . . . .   | <b>5</b>  |          |  | 6,596,157   |
| <b>6</b>  | Maximum credit amount. (If you jointly occupied the home, see instructions) . . . . .  | <b>6</b>  |          |  | \$1,500     |
| <b>7</b>  | Enter the smaller amount of line 5 or line 6 . . . . .   | <b>7</b>  |          |  | 6,596,157   |
| <b>8</b>  | Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .  | <b>8</b>  |          |  |             |
| <b>9</b>  | Enter the total, if any, of your credits from Form 1040, lines 47 through 50, and Schedule R, line 24; or Form 1040NR, lines 44 through 46 . . . . .   | <b>9</b>  |          |  |             |
| <b>10</b>   | Subtract line 9 from line 8. If zero or less, <b>stop</b> . You cannot take the nonbusiness energy property credit . . . . .   | <b>10</b> |          |  |             |
| <b>11</b>   | <b>Nonbusiness energy property credit.</b> Enter the smaller of line 7 or line 10 . . . . .  | <b>11</b> |          |  | 6,566,172   |

Form **5695**  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

### Residential Energy Credits

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

OMB No. 1545-0074

**2009**  
Attachment  
Sequence No. **158**

Total Forms Filed = 6,753,885

Your social security number

**Before You Begin Part I:** Figure the amount of any credit for the elderly or the disabled you are claiming.

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

|   |  | 1         | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
|---|--|-----------|------------------------------|-----------------------------|
| 1   | Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) . . . . . ▶   |           |                              |                             |
| <b>Caution:</b> If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I. |  |           |                              |                             |
| 2   | Qualified energy efficiency improvements (see instructions).   |           |                              |                             |
| a   | Insulation material or system specifically and primarily designed to reduce the heat loss or gain of your home . . . . .   | <b>2a</b> | 3,231,454                    |                             |
| b   | Exterior windows (including certain storm windows) and skylights . . . . .   | <b>2b</b> | 8,536,200                    |                             |
| c   | Exterior doors (including certain storm doors) . . . . .   | <b>2c</b> | 2,228,079                    |                             |
| d   | Metal roof with appropriate pigmented coatings, or asphalt roof with appropriate cooling granules, that are specifically and primarily designed to reduce the heat gain of your home, and the roof meets or exceeds the Energy Star program requirements in effect at the time of purchase or installation . . . . . | <b>2d</b> | 2,165,090                    |                             |
| 3   | Residential energy property costs (see instructions).  |           |                              |                             |
| a   | Energy-efficient building property . . . . .   | <b>3a</b> | 3,968,715                    |                             |
| b   | Qualified natural gas, propane, or oil furnace or hot water boiler . . . . .   | <b>3b</b> | 4,310,456                    |                             |
| c   | Advanced main air circulating fan used in a natural gas, propane, or oil furnace . . . . .   | <b>3c</b> | 694,422                      |                             |
| 4   | Add lines 2a through 3c . . . . .  | <b>4</b>  | 25,125,066                   |                             |
| 5   | Multiply line 4 by 30% (.30) . . . . .   | <b>5</b>  | 7,539,407                    |                             |
| 6   | Maximum credit amount. (If you jointly occupied the home, see instructions) . . . . .  | <b>6</b>  | \$1,500                      |                             |
| 7   | Enter the smaller amount of line 5 or line 6 . . . . .   | <b>7</b>  | 5,404,079                    |                             |
| 8   | Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .  | <b>8</b>  |                              |                             |
| 9   | Enter the total, if any, of your credits from Form 1040, lines 47 through 50, and Schedule R, line 24; or Form 1040NR, lines 44 through 46 . . . . .   | <b>9</b>  |                              |                             |
| 10  | Subtract line 9 from line 8. If zero or less, <b>stop</b> . You cannot take the nonbusiness energy property credit . . . . .   | <b>10</b> |                              |                             |
| 11  | <b>Nonbusiness energy property credit.</b> Enter the smaller of line 7 or line 10 . . . . .  | <b>11</b> | 5,172,380                    |                             |

**Before You Begin Part II:**

Figure the amount of any of the following credits you are claiming.

- Credit for the elderly or the disabled.
- District of Columbia first-time homebuyer credit.
- Alternative motor vehicle credit.
- Qualified plug-in electric vehicle credit.
- Qualified plug-in electric drive motor vehicle credit.

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

**Note.** Skip lines 12 through 21 if you only have a **credit carryforward from 2008.**

|    |   |           |           |           |           |  |
|----|---|-----------|-----------|-----------|-----------|--|
| 12 | Qualified solar electric property costs . . . . .   |           |           | <b>12</b> | 78,329    |  |
| 13 | Qualified solar water heating property costs . . . . .  |           |           | <b>13</b> | 42,380    |  |
| 14 | Qualified small wind energy property costs . . . . .  |           |           | <b>14</b> | 6,751     |  |
| 15 | Qualified geothermal heat pump property costs . . . . .   |           |           | <b>15</b> | 77,238    |  |
| 16 | Add lines 12 through 15 . . . . .   |           |           | <b>16</b> | 186,853   |  |
| 17 | Multiply line 16 by 30% (.30) . . . . .   |           |           | <b>17</b> | 186,853   |  |
| 18 | Qualified fuel cell property costs . . . . .  | <b>18</b> | 7,124     |           |           |  |
| 19 | Multiply line 18 by 30% (.30) . . . . .   | <b>19</b> | 7,124     |           |           |  |
| 20 | Kilowatt capacity of property on line 18 above ► _____ x \$1,000  | <b>20</b> | 22,976    |           |           |  |
| 21 | Enter the smaller of line 19 or line 20 . . . . .   |           |           | <b>21</b> | 7,019     |  |
| 22 | Credit carryforward from 2008. Enter the amount, if any, from your 2008 Form 5695, line 28 . . . . .  |           |           | <b>22</b> | 42,961    |  |
| 23 | Add lines 17, 21, and 22 . . . . .  |           |           | <b>23</b> | 239,320   |  |
| 24 | Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .   | <b>24</b> |           |           |           |  |
| 25 | <p><b>1040 filers:</b> Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24.</p> <p><b>1040NR filers:</b> Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.</p> | <b>25</b> | 2,235,342 |           |           |  |
| 26 | Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27 . . . . .   |           |           | <b>26</b> | 6,524,932 |  |
| 27 | <b>Residential energy efficient property credit.</b> Enter the smaller of line 23 or line 26 . . . . .  |           |           | <b>27</b> | 209,512   |  |
| 28 | Credit carryforward to 2010. If line 27 is less than line 23, subtract line 27 from line 23 . . . . .   | <b>28</b> | 73,538    |           |           |  |

**Part III Current Year Residential Energy Credits**

|    |   |  |  |           |           |  |
|----|---|--|--|-----------|-----------|--|
| 29 | Add lines 11 and 27. Enter the result here and on Form 1040, line 52, or Form 1040NR, line 48, and check box c on that line . . . . . |  |  | <b>29</b> | 6,705,246 |  |
|----|---|--|--|-----------|-----------|--|

**Before You Begin Part II:**

Figure the amount of any of the following credits you are claiming.

- Credit for the elderly or the disabled.
- District of Columbia first-time homebuyer credit.
- Alternative motor vehicle credit.
- Qualified plug-in electric vehicle credit.
- Qualified plug-in electric drive motor vehicle credit.

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

**Note.** Skip lines 12 through 21 if you only have a **credit carryforward from 2008.**

|    |   |           |            |
|----|---|-----------|------------|
| 12 | Qualified solar electric property costs . . . . .   | <b>12</b> | 1,095,004  |
| 13 | Qualified solar water heating property costs . . . . .  | <b>13</b> | 211,900    |
| 14 | Qualified small wind energy property costs . . . . .  | <b>14</b> | 44,751     |
| 15 | Qualified geothermal heat pump property costs . . . . .   | <b>15</b> | 1,097,334  |
| 16 | Add lines 12 through 15 . . . . .   | <b>16</b> | 2,420,414  |
| 17 | Multiply line 16 by 30% (.30) . . . . .   | <b>17</b> | 726,136    |
| 18 | Qualified fuel cell property costs . . . . .  | <b>18</b> | 26,411     |
| 19 | Multiply line 18 by 30% (.30) . . . . .   | <b>19</b> | 7,924      |
| 20 | Kilowatt capacity of property on line 18 above ▶ _____ x \$1,000  | <b>20</b> | 6,894,686  |
| 21 | Enter the smaller of line 19 or line 20 . . . . .   | <b>21</b> | 7,626      |
| 22 | Credit carryforward from 2008. Enter the amount, if any, from your 2008 Form 5695, line 28 . . . . .  | <b>22</b> | 68,814     |
| 23 | Add lines 17, 21, and 22 . . . . .  | <b>23</b> | 806,369    |
| 24 | Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .   | <b>24</b> |            |
| 25 | <p><b>1040 filers:</b> Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24.</p> <p><b>1040NR filers:</b> Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.</p> | <b>25</b> | 2,630,014  |
| 26 | Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27 . . . . .   | <b>26</b> | 89,817,358 |
| 27 | <b>Residential energy efficient property credit.</b> Enter the smaller of line 23 or line 26 . . . . .  | <b>27</b> | 644,867    |
| 28 | Credit carryforward to 2010. If line 27 is less than line 23, subtract line 27 from line 23 . . . . .   | <b>28</b> | 161,502    |

**Part III Current Year Residential Energy Credits**

|    |   |           |           |
|----|---|-----------|-----------|
| 29 | Add lines 11 and 27. Enter the result here and on Form 1040, line 52, or Form 1040NR, line 48, and check box c on that line . . . . . | <b>29</b> | 5,817,246 |
|----|---|-----------|-----------|

Form **5884**

**Work Opportunity Credit**

OMB No. 1545-0219

**2009**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment  
Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 59,319

Identifying number

|           |  |           |        |
|-----------|--|-----------|--------|
| <b>1</b>  | Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified (if required) as members of a targeted group. |           |        |
| <b>a</b>  | Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . . . \$ _____ × 25% (.25)  | <b>1a</b> | 956    |
| <b>b</b>  | Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ _____ × 40% (.40)   | <b>1b</b> | 1,611  |
| <b>c</b>  | Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ _____ × 50% (.50)  | <b>1c</b> | 174    |
| <b>2</b>  | Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages  | <b>2</b>  | 1,690  |
| <b>3</b>  | Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .   | <b>3</b>  | 55,264 |
| <b>4</b>  | Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5 . . . . .   | <b>4</b>  | 56,734 |
| <b>5</b>  | Work opportunity credit included on line 4 from passive activities (see instructions) . . . . .  | <b>5</b>  | 22,020 |
| <b>6</b>  | Subtract line 5 from line 4 . . . . .  | <b>6</b>  | 37,474 |
| <b>7</b>  | Work opportunity credit allowed for 2009 from a passive activity (see instructions) . . . . .  | <b>7</b>  | 11,778 |
| <b>8</b>  | Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2008 of the New York Liberty Zone business employee credit . . . . .   | <b>8</b>  | 6,628  |
| <b>9</b>  | Carryback of the work opportunity credit from 2010 (see instructions) . . . . .  | <b>9</b>  |        |
| <b>10</b> | Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b . . . . .  | <b>10</b> | 49,904 |
| <b>11</b> | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .  | <b>11</b> |        |
| <b>12</b> | Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 29b . . . . .  | <b>12</b> |        |

**General Instructions**

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

**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 member of a targeted group. You must receive the certification by the day the individual begins work or complete Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit, on or before the day you offer the individual a job.

If you complete Form 8850, it must be signed by you and the individual and submitted to the SESA by the 28th calendar day after the individual begins work. If the SESA denies the request, it will provide a written explanation of the reason for denial. If a

Form **5884**

### Work Opportunity Credit

OMB No. 1545-0219

**2009**

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Attachment  
Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 59,319

Identifying number

|           |  |           |         |
|-----------|--|-----------|---------|
| <b>1</b>  | Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified (if required) as members of a targeted group. |           |         |
| <b>a</b>  | Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . . . \$ _____ × 25% (.25)  | <b>1a</b> | 2,354   |
| <b>b</b>  | Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ _____ × 40% (.40)   | <b>1b</b> | 13,941  |
| <b>c</b>  | Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ _____ × 50% (.50)  | <b>1c</b> | 6,194   |
| <b>2</b>  | Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages  | <b>2</b>  | 22,489  |
| <b>3</b>  | Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .   | <b>3</b>  | 375,022 |
| <b>4</b>  | Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5 . . . . .   | <b>4</b>  | 397,508 |
| <b>5</b>  | Work opportunity credit included on line 4 from passive activities (see instructions) . . . . .  | <b>5</b>  | 34,658  |
| <b>6</b>  | Subtract line 5 from line 4 . . . . .  | <b>6</b>  | 362,851 |
| <b>7</b>  | Work opportunity credit allowed for 2009 from a passive activity (see instructions) . . . . .  | <b>7</b>  | 24,562  |
| <b>8</b>  | Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2008 of the New York Liberty Zone business employee credit . . . . .   | <b>8</b>  | 214,432 |
| <b>9</b>  | Carryback of the work opportunity credit from 2010 (see instructions) . . . . .  | <b>9</b>  |         |
| <b>10</b> | Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b . . . . .  | <b>10</b> | 601,848 |
| <b>11</b> | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .  | <b>11</b> |         |
| <b>12</b> | Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 29b . . . . .  | <b>12</b> |         |

### General Instructions

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

#### 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 member of a targeted group. You must receive the certification by the day the individual begins work or complete Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit, on or before the day you offer the individual a job.

If you complete Form 8850, it must be signed by you and the individual and submitted to the SESA by the 28th calendar day after the individual begins work. If the SESA denies the request, it will provide a written explanation of the reason for denial. If a

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

Form **6251**

Department of the Treasury  
 Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2009**

Attachment  
 Sequence No. **32**

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

Your social security number

Total Forms Filed = 9,199,318

**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 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.) | 1  | 9,196,317     |
| 2  | Medical and dental. Enter the <b>smaller</b> of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-  | 2  | 966,840       |
| 3  | Taxes from Schedule A (Form 1040), lines 5, 6, and 8  | 3  | 6,941,164     |
| 4  | Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions   | 4  | 139,440       |
| 5  | Miscellaneous deductions from Schedule A (Form 1040), line 27   | 5  | 1,933,686     |
| 6  | If Form 1040, line 38, is over \$166,800 (over \$83,400 if married filing separately), enter the amount from line 11 of the <b>Itemized Deductions Worksheet</b> on page A-11 of the instructions for Schedule A (Form 1040)  | 6  | ( 3,739,604 ) |
| 7  | If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 20 from that schedule  | 7  | ( 90,937 )    |
| 8  | Tax refund from Form 1040, line 10 or line 21   | 8  | ( 2,938,341 ) |
| 9  | Investment interest expense (difference between regular tax and AMT)  | 9  | 176,188       |
| 10 | Depletion (difference between regular tax and AMT)  | 10 | 24,568        |
| 11 | Net operating loss deduction from Form 1040, line 21. Enter as a positive amount  | 11 | 169,662       |
| 12 | Alternative tax net operating loss deduction  | 12 | ( 80,443 )    |
| 13 | Interest from specified private activity bonds exempt from the regular tax  | 13 | 1,180,833     |
| 14 | Qualified small business stock (7% of gain excluded under section 1202)   | 14 | 3,881         |
| 15 | Exercise of incentive stock options (excess of AMT income over regular tax income)  | 15 | 6,549         |
| 16 | Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)   | 16 | 187,637       |
| 17 | Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)   | 17 | 859           |
| 18 | Disposition of property (difference between AMT and regular tax gain or loss)   | 18 | 443,074       |
| 19 | Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)  | 19 | 1,678,850     |
| 20 | Passive activities (difference between AMT and regular tax income or loss)  | 20 | 1,206,155     |
| 21 | Loss limitations (difference between AMT and regular tax income or loss)  | 21 | 363,798       |
| 22 | Circulation costs (difference between regular tax and AMT)  | 22 | 1,930         |
| 23 | Long-term contracts (difference between AMT and regular tax income)   | 23 | 5,420         |
| 24 | Mining costs (difference between regular tax and AMT)   | 24 | 8,086         |
| 25 | Research and experimental costs (difference between regular tax and AMT)  | 25 | 2,129         |
| 26 | Income from certain installment sales before January 1, 1987.   | 26 | ( 409 )       |
| 27 | Intangible drilling costs preference  | 27 | 3,963         |
| 28 | Other adjustments, including income-based related adjustments   | 28 | 126,107       |
| 29 | <b>Alternative minimum taxable income.</b> Combine lines 1 through 28. (If married filing separately and line 29 is more than \$216,900, see page 8 of the instructions.)   | 29 | 9,194,021     |

**Part II Alternative Minimum Tax (AMT)**

|    |   |    |           |
|----|---|----|-----------|
| 30 | Exemption. (If you were under age 24 at the end of 2009, see page 8 of the instructions.)<br><b>IF your filing status is . . .</b> <b>AND line 29 is not over . . .</b> <b>THEN enter on line 30 . . .</b><br>Single or head of household . . . . . \$112,500. . . . . \$46,700<br>Married filing jointly or qualifying widow(er) . . . . . 150,000 . . . . . 70,950<br>Married filing separately . . . . . 75,000 . . . . . 35,475<br>If line 29 is <b>over</b> the amount shown above for your filing status, see page 8 of the instructions.   | 30 | 8,494,682 |
| 31 | 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 | 6,360,767 |
| 32 | <ul style="list-style-type: none"> <li>• If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter.</li> <li>• 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.</li> <li>• <b>All others:</b> 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.</li> </ul> | 32 | 6,260,089 |
| 33 | Alternative minimum tax foreign tax credit (see page 9 of the instructions)   | 33 | 1,989,751 |
| 34 | Tentative minimum tax. Subtract line 33 from line 32  | 34 | 6,232,683 |
| 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 | 8,047,460 |
| 36 | <b>AMT.</b> Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45   | 36 | 3,826,563 |

Form **6251**

**Alternative Minimum Tax—Individuals**

OMB No. 1545-0074

**2009**

Attachment Sequence No. **32**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

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

Your social security number

Total Forms Filed = 9,199,318

**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 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.) | 1,565,161,553  |
| 2  | Medical and dental. Enter the <b>smaller</b> of Schedule A (Form 1040), line 4, <b>or</b> 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-   | 1,835,520      |
| 3  | Taxes from Schedule A (Form 1040), lines 5, 6, and 8  | 169,932,858    |
| 4  | Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions   | 1,060,672      |
| 5  | Miscellaneous deductions from Schedule A (Form 1040), line 27   | 27,403,303     |
| 6  | If Form 1040, line 38, is over \$166,800 (over \$83,400 if married filing separately), enter the amount from line 11 of the <b>Itemized Deductions Worksheet</b> on page A-11 of the instructions for Schedule A (Form 1040)  | ( 9,511,980 )  |
| 7  | If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 20 from that schedule  | ( 140,138 )    |
| 8  | Tax refund from Form 1040, line 10 or line 21   | ( 10,105,803 ) |
| 9  | Investment interest expense (difference between regular tax and AMT)  | -828,614       |
| 10 | Depletion (difference between regular tax and AMT)  | 358,449        |
| 11 | Net operating loss deduction from Form 1040, line 21. Enter as a positive amount  | 47,805,881     |
| 12 | Alternative tax net operating loss deduction  | ( 8,836,387 )  |
| 13 | Interest from specified private activity bonds exempt from the regular tax  | 1,793,514      |
| 14 | Qualified small business stock (7% of gain excluded under section 1202)   | 48,875         |
| 15 | Exercise of incentive stock options (excess of AMT income over regular tax income)  | 412,013        |
| 16 | Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)   | 1,066,690      |
| 17 | Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)   | -7,513         |
| 18 | Disposition of property (difference between AMT and regular tax gain or loss)   | -2,707,602     |
| 19 | Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)  | -871,669       |
| 20 | Passive activities (difference between AMT and regular tax income or loss)  | 817,274        |
| 21 | Loss limitations (difference between AMT and regular tax income or loss)  | -385,234       |
| 22 | Circulation costs (difference between regular tax and AMT)  | -14,293        |
| 23 | Long-term contracts (difference between AMT and regular tax income)   | -29,499        |
| 24 | Mining costs (difference between regular tax and AMT)   | 66,306         |
| 25 | Research and experimental costs (difference between regular tax and AMT)  | 68,023         |
| 26 | Income from certain installment sales before January 1, 1987.   | ( 3,522 )      |
| 27 | Intangible drilling costs preference  | 262,928        |
| 28 | Other adjustments, including income-based related adjustments   | 330,729        |
| 29 | <b>Alternative minimum taxable income.</b> Combine lines 1 through 28. (If married filing separately and line 29 is more than \$216,900, see page 8 of the instructions.)   | 1,785,583,531  |

**Part II Alternative Minimum Tax (AMT)**

|    |  |               |
|----|--|---------------|
| 30 | Exemption. (If you were under age 24 at the end of 2009, see page 8 of the instructions.)<br><b>IF your filing status is . . . AND line 29 is not over . . . THEN enter on line 30 . . .</b><br>Single or head of household . . . \$112,500 . . . \$46,700<br>Married filing jointly or qualifying widow(er) . . . 150,000 . . . 70,950<br>Married filing separately . . . 75,000 . . . 35,475<br>If line 29 is <b>over</b> the amount shown above for your filing status, see page 8 of the instructions.   | 450,796,695   |
| 31 | 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.  | 1,468,236,766 |
| 32 | • If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter.<br>• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.<br>• <b>All others:</b> 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. | 368,277,090   |
| 33 | Alternative minimum tax foreign tax credit (see page 9 of the instructions)  | 11,507,608    |
| 34 | Tentative minimum tax. Subtract line 33 from line 32   | 356,831,481   |
| 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)  | 359,495,955   |
| 36 | <b>AMT.</b> Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45  | 22,579,401    |

**Part III Tax Computation Using Maximum Capital Gains Rates**

|   |  |           |           |           |           |
|---|--|-----------|-----------|-----------|-----------|
| <b>37</b>   | 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 . . . . .  |           |           | <b>37</b> |           |
| <b>38</b>   | Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet 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 . . . . . | <b>38</b> | 4,132,358 |           |           |
| <b>39</b>   | Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter . . . . .  | <b>39</b> | 149,289   |           |           |
| <b>40</b>   | 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 <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter . . . . .   | <b>40</b> | 4,039,449 |           |           |
| <b>41</b>   | Enter the <b>smaller</b> of line 37 or line 40 . . . . .   |           |           | <b>41</b> |           |
| <b>42</b>   | Subtract line 41 from line 37 . . . . .  |           |           | <b>42</b> |           |
| <b>43</b>   | 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 . . . ▶   |           |           | <b>43</b> | 3,780,002 |
| <b>44</b>   | Enter:<br><ul style="list-style-type: none"> <li>• \$67,900 if married filing jointly or qualifying widow(er),</li> <li>• \$33,950 if single or married filing separately, or</li> <li>• \$45,500 if head of household.</li> </ul>   | <b>44</b> |           |           |           |
| <b>45</b>   | Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet 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- . . . . .   | <b>45</b> |           |           |           |
| <b>46</b>   | Subtract line 45 from line 44. If zero or less, enter -0- . . . . .  | <b>46</b> |           |           |           |
| <b>47</b>   | Enter the <b>smaller</b> of line 37 or line 38 . . . . .   | <b>47</b> |           |           |           |
| <b>48</b>   | Enter the <b>smaller</b> of line 46 or line 47 . . . . .   | <b>48</b> |           |           |           |
| <b>49</b>   | Subtract line 48 from line 47 . . . . .  | <b>49</b> |           |           |           |
| <b>50</b>   | Multiply line 49 by 15% (.15) . . . . . ▶  |           |           | <b>50</b> | 3,558,510 |
| <b>If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.</b> |  |           |           |           |           |
| <b>51</b>   | Subtract line 47 from line 41 . . . . .  | <b>51</b> |           |           |           |
| <b>52</b>   | Multiply line 51 by 25% (.25) . . . . . ▶  |           |           | <b>52</b> | 102,713   |
| <b>53</b>   | Add lines 43, 50, and 52 . . . . .   | <b>53</b> |           |           |           |
| <b>54</b>   | 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 . . . . .   | <b>54</b> |           |           | 3,975,390 |
| <b>55</b>   | Enter the <b>smaller</b> 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. . . . .   | <b>55</b> |           |           |           |

**Part III Tax Computation Using Maximum Capital Gains Rates**

|   |  |           |             |           |             |
|---|--|-----------|-------------|-----------|-------------|
| <b>37</b>   | 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 . . . . .  |           |             | <b>37</b> |             |
| <b>38</b>   | Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet 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 . . . . . | <b>38</b> | 238,019,402 |           |             |
| <b>39</b>   | Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter . . . . .  | <b>39</b> | 4,127,168   |           |             |
| <b>40</b>   | 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 <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter . . . . .   | <b>40</b> | 242,972,084 |           |             |
| <b>41</b>   | Enter the <b>smaller</b> of line 37 or line 40 . . . . .   |           |             | <b>41</b> |             |
| <b>42</b>   | Subtract line 41 from line 37 . . . . .  |           |             | <b>42</b> |             |
| <b>43</b>   | 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 . . . ▶   |           |             | <b>43</b> | 253,265,679 |
| <b>44</b>   | Enter:<br><ul style="list-style-type: none"> <li>• \$67,900 if married filing jointly or qualifying widow(er),</li> <li>• \$33,950 if single or married filing separately, or</li> <li>• \$45,500 if head of household.</li> </ul>   | <b>44</b> |             |           |             |
| <b>45</b>   | Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet 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- . . . . .   | <b>45</b> |             |           |             |
| <b>46</b>   | Subtract line 45 from line 44. If zero or less, enter -0- . . . . .  | <b>46</b> |             |           |             |
| <b>47</b>   | Enter the <b>smaller</b> of line 37 or line 38 . . . . .   | <b>47</b> |             |           |             |
| <b>48</b>   | Enter the <b>smaller</b> of line 46 or line 47 . . . . .   | <b>48</b> |             |           |             |
| <b>49</b>   | Subtract line 48 from line 47 . . . . .  | <b>49</b> |             |           |             |
| <b>50</b>   | Multiply line 49 by 15% (.15) . . . . . ▶  |           |             | <b>50</b> | 31,369,402  |
| <b>If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.</b> |  |           |             |           |             |
| <b>51</b>   | Subtract line 47 from line 41 . . . . .  | <b>51</b> |             |           |             |
| <b>52</b>   | Multiply line 51 by 25% (.25) . . . . . ▶  |           |             | <b>52</b> | 708,682     |
| <b>53</b>   | Add lines 43, 50, and 52 . . . . .   | <b>53</b> |             |           |             |
| <b>54</b>   | 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 . . . . .   | <b>54</b> |             | <b>54</b> | 314,594,322 |
| <b>55</b>   | Enter the <b>smaller</b> 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. . . . .   | <b>55</b> |             | <b>55</b> |             |

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.**

**2009**  
Attachment  
Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 719,918

Identifying number

- 1 Description of property ▶ \_\_\_\_\_
- 2a Date acquired (mm/dd/yyyy) ▶ \_\_\_\_\_ b Date sold (mm/dd/yyyy) ▶ \_\_\_\_\_
- 3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . . .  Yes  No
- 4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . . .  Yes  No

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

|    |   |    |        |
|----|---|----|--------|
| 5  | Selling price including mortgages and other debts. <b>Do not</b> include interest whether stated or unstated                                  | 5  | 87,980 |
| 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 | 75,548 |
| 14 | Subtract line 13 from line 5. If zero or less, <b>do not</b> complete the rest of this form (see instructions)                                | 14 | 86,819 |
| 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 | 151    |
| 16 | <b>Gross profit.</b> Subtract line 15 from line 14  | 16 | 84,380 |
| 17 | Subtract line 13 from line 6. If zero or less, enter -0-  | 17 | 1,408  |
| 18 | <b>Contract price.</b> Add line 7 and line 17   | 18 | 85,495 |

**Part II Installment Sale Income.** Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

|    |  |    |         |
|----|--|----|---------|
| 19 | Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions | 19 |         |
| 20 | If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-   | 20 |         |
| 21 | Payments received during year (see instructions). <b>Do not</b> include interest, whether stated or unstated                           | 21 | 650,965 |
| 22 | Add lines 20 and 21  | 22 | 651,022 |
| 23 | Payments received in prior years (see instructions). <b>Do not</b> include interest, whether stated or unstated                        | 23 | 632,373 |
| 24 | <b>Installment sale income.</b> Multiply line 22 by line 19  | 24 | 644,985 |
| 25 | Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)   | 25 | 2,213   |
| 26 | Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions).   | 26 | 644,489 |

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

- 27 Name, address, and taxpayer identifying number of related party \_\_\_\_\_
- 28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . . .  Yes  No
- 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
  - a  The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) . . . . . ▶ \_\_\_\_\_
  - b  The first disposition was a sale or exchange of stock to the issuing corporation.
  - c  The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
  - d  The second disposition occurred after the death of the original seller or buyer.
  - e  It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
- 30 Selling price of property sold by related party (see instructions)
- 31 Enter contract price from line 18 for year of first sale
- 32 Enter the **smaller** of line 30 or line 31
- 33 Total payments received by the end of your 2009 tax year (see instructions)
- 34 Subtract line 33 from line 32. If zero or less, enter -0-
- 35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale
- 36 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)
- 37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions).



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

OMB No. 1545-0644

**2009**

Attachment  
 Sequence No. **82**

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

▶ Attach to your tax return.

Name(s) shown on tax return

Total Forms Filed = 688,110

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**

| (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          | 685,202  |
| 4 Form 1099-B adjustments. See instructions and attach schedule   | 4          | 4,051    |
| 5 Combine lines 3 and 4   | 5          | 682,766  |
| <b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.                     |            |          |
| 6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number | 6          | 3,300    |
| 7 Combine lines 5 and 6   | 7          | 682,749  |
| 8 <b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions) | 8          | 673,097  |
| 9 <b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)  | 9          | 682,737  |

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

**Section A—Losses From Straddles**

| (a) Description of property  | (b) Date entered into or acquired | (c) Date closed out or sold | (d) Gross sales price | (e) Cost or other basis plus expense of sale | (f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0- | (g) Unrecognized gain on offsetting positions | (h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0- |
|--|-----------------------------------|-----------------------------|-----------------------|--|--|---|---|
| 10   |                                   |                             |                       |  |  |   |   |
| 11a Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions) |                                   |                             |                       |  |  | 11a (   | 2,952 )   |
| 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 (   | 94 )  |

**Section B—Gains From Straddles**

| (a) Description of property   | (b) Date entered into or acquired | (c) Date closed out or sold | (d) Gross sales price | (e) Cost or other basis plus expense of sale | (f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0- |
|---|-----------------------------------|-----------------------------|-----------------------|--|--|
| 12  |                                   |                             |                       |  |  |
| 13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions) |                                   |                             |                       |  | 13a 1,835  |
| 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 759  |

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

| (a) Description of property | (b) Date acquired | (c) Fair market value on last business day of tax year | (d) Cost or other basis as adjusted | (e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0- |
|-----------------------------|-------------------|--|-------------------------------------|---|
| 14                          |                   |  |                                     |   |

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

# Gains and Losses From Section 1256 Contracts and Straddles

OMB No. 1545-0644

# 2009

Attachment  
Sequence No. **82**

▶ Attach to your tax return.

Name(s) shown on tax return

Total Forms Filed = 688,110

Identifying number

Check all applicable boxes (see instructions).

**A**  Mixed straddle election

**C**  Mixed straddle account election

**B**  Straddle-by-straddle identification election

**D**  Net section 1256 contracts loss election

## Part I Section 1256 Contracts Marked to Market

| (a) Identification of account   | (b) (Loss) | (c) Gain  |
|---|------------|-----------|
| 1   |            |           |
| 2 Add the amounts on line 1 in columns (b) and (c) . . . . .  | 2 ( )      |           |
| 3 Net gain or (loss). Combine line 2, columns (b) and (c) . . . . .   | 3          | 5,322,298 |
| 4 Form 1099-B adjustments. See instructions and attach schedule . . . . .   | 4          | 2,513     |
| 5 Combine lines 3 and 4 . . . . .   | 5          | 5,324,810 |
| <b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.                               |            |           |
| 6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number . . . . . | 6          | 492,170   |
| 7 Combine lines 5 and 6 . . . . .   | 7          | 5,816,980 |
| 8 <b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions) . . . . . | 8          | 2,326,793 |
| 9 <b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions) . . . . .  | 9          | 3,490,190 |

## 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   | ( 31,433 )  |
| 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   | ( 10,112 )  |

### 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  | 646,029 |
| 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  | 395,139 |

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

| (a) Description of property | (b) Date acquired | (c) Fair market value on last business day of tax year | (d) Cost or other basis as adjusted | (e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0- |
|-----------------------------|-------------------|--|-------------------------------------|---|
| 14                          |                   |  |                                     |   |

NUMBER OF RETURNS FILED FOR SELECTED LINES

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 = 6,647,106

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 labeled 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 labeled 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 grid 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?

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

### Noncash Charitable Contributions

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

OMB No. 1545-0908

Attachment  
Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 6,647,106

Identifying number

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

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

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

| 1 | (a) Name and address of the donee organization | (b) Description of donated property<br>(For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.) |
|---|--|--|
| A |  |  |
| B |  |  |
| C |  |  |
| D |  |  |
| E |  |  |

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

|   | (c) Date of the contribution | (d) Date acquired by donor (mo., yr.) | (e) How acquired by donor | (f) Donor's cost or adjusted basis | (g) Fair market value (see instructions) | (h) Method used to determine the fair market value |
|---|------------------------------|---------------------------------------|---------------------------|------------------------------------|--|--|
| A |                              |                                       |                           |                                    |  |  |
| B |                              |                                       |                           | 31,818,459                         | 21,946,620                               |  |
| C |                              |                                       |                           |                                    |  |  |
| D |                              |                                       |                           |                                    |  |  |
| E |                              |                                       |                           |                                    |  |  |

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

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

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

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

Name of charitable organization (donee) \_\_\_\_\_

Address (number, street, and room or suite no.) \_\_\_\_\_

City or town, state, and ZIP code \_\_\_\_\_

**d** For tangible property, enter the place where the property is located or kept ▶ \_\_\_\_\_

**e** Name of any person, other than the donee organization, having actual possession of the property ▶ \_\_\_\_\_

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

|  | Yes | No |
|--|-----|----|
|  |     |    |
|  |     |    |
|  |     |    |

**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:

|  |  |                                     |
|--|--|-------------------------------------|
| <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 |   |  | 65,557                          |
| C |   |  |                                 |
| D |   |  |                                 |

| (d) Date acquired by donor (mo., yr.) | (e) How acquired by donor | (f) Donor's cost or adjusted basis | (g) For bargain sales, enter amount received | See instructions                  |   |
|---------------------------------------|---------------------------|------------------------------------|--|-----------------------------------|---|
|                                       |                           |                                    |  | (h) Amount claimed as a deduction | (i) Average trading price of securities |
| A                                     |                           |                                    |  |                                   |   |
| B                                     |                           | 53,575                             | 4,391  | 45,740                            | 4,630                                   |
| 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 <span style="float:right;">Date</span> |

|   |                    |
|---|--------------------|
| 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 |
|----------|---|--|---------------------------------|
| <b>A</b> |   |  |                                 |
| <b>B</b> |   |  | 9,131,566                       |
| <b>C</b> |   |  |                                 |
| <b>D</b> |   |  |                                 |

| 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 |
| <b>A</b> |                                       |                           |                                    |  |                                   |   |
| <b>B</b> |                                       |                           | 6,804,747                          | 965,914                                      | 2,911,283                         | 79,422                                  |
| <b>C</b> |                                       |                           |                                    |  |                                   |   |
| <b>D</b> |                                       |                           |                                    |  |                                   |   |

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

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

Signature of taxpayer (donor) ► \_\_\_\_\_

Date ► \_\_\_\_\_

**Part III Declaration of Appraiser**

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

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

**Sign**

**Here**

Signature ► \_\_\_\_\_

Title ► \_\_\_\_\_

Date ► \_\_\_\_\_

Business address (including room or suite no.) \_\_\_\_\_

Identifying number \_\_\_\_\_

City or town, state, and ZIP code \_\_\_\_\_

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

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

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

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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8396**  
 Department of the Treasury  
 Internal Revenue Service (99)  
 Name(s) shown on your tax return

**Mortgage Interest Credit**

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

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

OMB No. 1545-0074

**2009**

Attachment Sequence No. **138**

Total Forms Filed = 50,672

Your social security number

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

| Name of Issuer of Mortgage Credit Certificate | Mortgage Credit Certificate Number | Issue Date |
|---|------------------------------------|------------|
|---|------------------------------------|------------|

**Before you begin Part I**, figure the amounts of any of the following credits you are claiming: Credit for the elderly or the disabled, alternative motor vehicle credit, qualified plug-in electric vehicle credit, and qualified plug-in electric drive motor vehicle credit.

**Part I Current Year Mortgage Interest Credit**

|    |  |    |        |   |
|----|--|----|--------|---|
| 1  | Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid . . .   | 1  |        |   |
| 2  | Enter the certificate credit rate shown on your <b>mortgage credit certificate</b> . 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. <b>You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</b>  | 3  | 45,651 |   |
| 4  | Enter any 2006 credit carryforward from line 18 of your 2008 Form 8396 . . . . .   | 4  | *      |   |
| 5  | Enter any 2007 credit carryforward from line 16 of your 2008 Form 8396 . . . . .   | 5  | *      |   |
| 6  | Enter any 2008 credit carryforward from line 19 of your 2008 Form 8396 . . . . .   | 6  | 9,058  |   |
| 7  | Add lines 3 through 6 . . . . .  | 7  | 50,668 |   |
| 8  | Enter the amount from Form 1040, line 46, or Form 1040NR, line 43. . . . .   | 8  | 44,691 |   |
| 9  | <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 47 through 50; line 12 of the line 11 Worksheet in Pub. 972 (see instructions); Form 5695, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R (Form 1040A or 1040), line 24.<br><b>1040NR filers:</b> Enter the amount from Form 1040NR, lines 44 through 46; line 12 of the line 11 Worksheet in Pub. 972 (see instructions); Form 5695, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14. | 9  | 16,515 |   |
| 10 | Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II . . .  | 10 | 44,690 |   |
| 11 | <b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 10. Also include this amount in the total on Form 1040, line 52, or Form 1040NR, line 48, and check box <b>a</b> on that line . . .   | 11 | 44,686 |   |

**Part II Mortgage Interest Credit Carryforward to 2010.** (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 <b>larger</b> of line 11 or line 12 . . . . .   | 14 |  |  |
| 15 | Subtract line 14 from line 13. . . . .  | 15 |  |  |
| 16 | <b>2008 credit carryforward to 2010.</b> Enter the <b>smaller</b> of line 6 or line 15 . . . . .        | 16 |  |  |
| 17 | Subtract line 16 from line 15. . . . .  | 17 |  |  |
| 18 | <b>2007 credit carryforward to 2010.</b> Enter the <b>smaller</b> of line 5 or line 17 . . . . .        | 18 |  |  |
| 19 | <b>2009 credit carryforward to 2010.</b> Subtract line 11 from line 3. If zero or less, enter -0- . . . | 19 |  |  |

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

Form **8396**

**Mortgage Interest Credit**

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

**2009**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 50,672

Your social security number

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

| Name of Issuer of Mortgage Credit Certificate | Mortgage Credit Certificate Number | Issue Date |
|---|------------------------------------|------------|
|---|------------------------------------|------------|

**Before you begin Part I**, figure the amounts of any of the following credits you are claiming: Credit for the elderly or the disabled, alternative motor vehicle credit, qualified plug-in electric vehicle credit, and qualified plug-in electric drive motor vehicle credit.

**Part I Current Year Mortgage Interest Credit**

|           |  |           |         |   |
|-----------|--|-----------|---------|---|
| <b>1</b>  | Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid . . . . .   | <b>1</b>  |         |   |
| <b>2</b>  | Enter the certificate credit rate shown on your <b>mortgage credit certificate</b> . <b>Do not</b> enter the interest rate on your home mortgage . . . . .   | <b>2</b>  |         | % |
| <b>3</b>  | If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. <b>You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</b>  | <b>3</b>  | 45,949  |   |
| <b>4</b>  | Enter any 2006 credit carryforward from line 18 of your 2008 Form 8396 . . . . .   | <b>4</b>  | *       |   |
| <b>5</b>  | Enter any 2007 credit carryforward from line 16 of your 2008 Form 8396 . . . . .   | <b>5</b>  | *       |   |
| <b>6</b>  | Enter any 2008 credit carryforward from line 19 of your 2008 Form 8396 . . . . .   | <b>6</b>  | 21,733  |   |
| <b>7</b>  | Add lines 3 through 6 . . . . .  | <b>7</b>  | 79,828  |   |
| <b>8</b>  | Enter the amount from Form 1040, line 46, or Form 1040NR, line 43. . . . .   | <b>8</b>  | 203,480 |   |
| <b>9</b>  | <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 47 through 50; line 12 of the line 11 Worksheet in Pub. 972 (see instructions); Form 5695, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R (Form 1040A or 1040), line 24.<br><b>1040NR filers:</b> Enter the amount from Form 1040NR, lines 44 through 46; line 12 of the line 11 Worksheet in Pub. 972 (see instructions); Form 5695, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14. | <b>9</b>  | 14,115  |   |
| <b>10</b> | Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II . . . . .  | <b>10</b> | 190,856 |   |
| <b>11</b> | <b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 10. Also include this amount in the total on Form 1040, line 52, or Form 1040NR, line 48, and check box <b>a</b> on that line . . . . .   | <b>11</b> | 44,182  |   |

**Part II Mortgage Interest Credit Carryforward to 2010.** (Complete **only** if line 11 is less than line 7.)

|           |   |           |  |  |
|-----------|---|-----------|--|--|
| <b>12</b> | Add lines 3 and 4 . . . . .   | <b>12</b> |  |  |
| <b>13</b> | Enter the amount from line 7. . . . .   | <b>13</b> |  |  |
| <b>14</b> | Enter the <b>larger</b> of line 11 or line 12 . . . . .   | <b>14</b> |  |  |
| <b>15</b> | Subtract line 14 from line 13. . . . .  | <b>15</b> |  |  |
| <b>16</b> | <b>2008 credit carryforward to 2010.</b> Enter the <b>smaller</b> of line 6 or line 15 . . . . .            | <b>16</b> |  |  |
| <b>17</b> | Subtract line 16 from line 15. . . . .  | <b>17</b> |  |  |
| <b>18</b> | <b>2007 credit carryforward to 2010.</b> Enter the <b>smaller</b> of line 5 or line 17 . . . . .            | <b>18</b> |  |  |
| <b>19</b> | <b>2009 credit carryforward to 2010.</b> Subtract line 11 from line 3. If zero or less, enter -0- . . . . . | <b>19</b> |  |  |

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

**Passive Activity Loss Limitations**

Form **8582**

Department of the Treasury  
Internal Revenue Service (99)

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

**2009**  
Attachment  
Sequence No. **88**

Name(s) shown on return

Total Forms Filed = 4,389,427

Identifying number

**Part I 2009 Passive Activity Loss**

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

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** on page 3 of the instructions.)

|   |           |               |  |           |  |
|---|-----------|---------------|--|-----------|--|
| <b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .  | <b>1a</b> | 677,764       |  |           |  |
| <b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .     | <b>1b</b> | ( 2,662,887 ) |  |           |  |
| <b>c</b> Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . . | <b>1c</b> | ( 1,353,906 ) |  |           |  |
| <b>d</b> Combine lines 1a, 1b, and 1c . . . . .   | <b>1d</b> |               |  | 2,947,161 |  |

**Commercial Revitalization Deductions From Rental Real Estate Activities**

|   |           |           |  |           |  |
|---|-----------|-----------|--|-----------|--|
| <b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a) . . . . .                     | <b>2a</b> | ( 1,693 ) |  |           |  |
| <b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . . | <b>2b</b> | ( 1,661 ) |  |           |  |
| <b>c</b> Add lines 2a and 2b . . . . .  | <b>2c</b> |           |  | ( 3,023 ) |  |

**All Other Passive Activities**

|   |           |               |  |           |  |
|---|-----------|---------------|--|-----------|--|
| <b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .  | <b>3a</b> | 691,833       |  |           |  |
| <b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .     | <b>3b</b> | ( 1,451,751 ) |  |           |  |
| <b>c</b> Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . . | <b>3c</b> | ( 1,219,913 ) |  |           |  |
| <b>d</b> Combine lines 3a, 3b, and 3c . . . . .   | <b>3d</b> |               |  | 1,962,231 |  |

|   |          |  |  |           |  |
|---|----------|--|--|-----------|--|
| <b>4</b> Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. <b>Do not</b> complete Form 8582. Report the losses on the forms and schedules normally used . . . . . | <b>4</b> |  |  | 4,389,362 |  |
|---|----------|--|--|-----------|--|

- 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.

|  |           |           |  |           |  |
|--|-----------|-----------|--|-----------|--|
| <b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .   | <b>5</b>  |           |  | 2,751,997 |  |
| <b>6</b> Enter \$150,000. If married filing separately, see page 8 . . . . .   | <b>6</b>  | 2,742,915 |  |           |  |
| <b>7</b> Enter modified adjusted gross income, but not less than zero (see page 8) . . . . .                                     | <b>7</b>  | 2,633,940 |  |           |  |
| <b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.    |           |           |  |           |  |
| <b>8</b> Subtract line 7 from line 6 . . . . .   | <b>8</b>  | 1,909,880 |  |           |  |
| <b>9</b> Multiply line 8 by 50% (.5). <b>Do not</b> enter more than \$25,000. If married filing separately, see page 8 . . . . . | <b>9</b>  |           |  | 1,909,880 |  |
| <b>10</b> Enter the <b>smaller</b> of line 5 or line 9 . . . . .   | <b>10</b> |           |  | 1,909,878 |  |
| 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.

|  |           |  |  |       |  |
|--|-----------|--|--|-------|--|
| <b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions . . . . . | <b>11</b> |  |  | 2,881 |  |
| <b>12</b> Enter the loss from line 4 . . . . .   | <b>12</b> |  |  |       |  |
| <b>13</b> Reduce line 12 by the amount on line 10 . . . . .  | <b>13</b> |  |  | 3,022 |  |
| <b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13 . . . . .                 | <b>14</b> |  |  | 2,881 |  |

**Part IV Total Losses Allowed**

|   |           |  |  |           |  |
|---|-----------|--|--|-----------|--|
| <b>15</b> Add the income, if any, on lines 1a and 3a and enter the total . . . . .  | <b>15</b> |  |  | 1,091,761 |  |
| <b>16</b> <b>Total losses allowed from all passive activities for 2009.</b> Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return . . . . . | <b>16</b> |  |  | 2,676,751 |  |

### Passive Activity Loss Limitations

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

Name(s) shown on return

Total Forms Filed = 4,389,427

Identifying number

#### Part I 2009 Passive Activity Loss

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

##### Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities on page 3 of the instructions.)

|   |           |              |   |             |
|---|-----------|--------------|---|-------------|
| <b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .  | <b>1a</b> | 12,425,286   |   |             |
| <b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .     | <b>1b</b> | ( 49,617,065 | ) |             |
| <b>c</b> Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . . | <b>1c</b> | ( 62,393,867 | ) |             |
| <b>d</b> Combine lines 1a, 1b, and 1c . . . . .   | <b>1d</b> |              |   | -99,585,646 |

##### Commercial Revitalization Deductions From Rental Real Estate Activities

|   |           |           |   |             |
|---|-----------|-----------|---|-------------|
| <b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a) . . . . .                     | <b>2a</b> | ( 3,277   | ) |             |
| <b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . . | <b>2b</b> | ( 371,592 | ) |             |
| <b>c</b> Add lines 2a and 2b . . . . .  | <b>2c</b> |           |   | ( 374,869 ) |

##### All Other Passive Activities

|   |           |              |   |             |
|---|-----------|--------------|---|-------------|
| <b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .  | <b>3a</b> | 27,850,923   |   |             |
| <b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .     | <b>3b</b> | ( 42,235,729 | ) |             |
| <b>c</b> Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . . | <b>3c</b> | ( 61,998,792 | ) |             |
| <b>d</b> Combine lines 3a, 3b, and 3c . . . . .   | <b>3d</b> |              |   | -76,383,598 |

**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 . . . . .

|          |  |  |  |              |
|----------|--|--|--|--------------|
| <b>4</b> |  |  |  | -176,344,113 |
|----------|--|--|--|--------------|

- 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.

|  |           |             |  |             |
|--|-----------|-------------|--|-------------|
| <b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .   | <b>5</b>  |             |  | 103,452,925 |
| <b>6</b> Enter \$150,000. If married filing separately, see page 8 . . . . .   | <b>6</b>  | 410,763,882 |  |             |
| <b>7</b> Enter modified adjusted gross income, but not less than zero (see page 8)<br>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. | <b>7</b>  | 460,862,565 |  |             |
| <b>8</b> Subtract line 7 from line 6 . . . . .   | <b>8</b>  | 134,262,334 |  |             |
| <b>9</b> Multiply line 8 by 50% (.5). <b>Do not</b> enter more than \$25,000. If married filing separately, see page 8   | <b>9</b>  |             |  | 38,664,683  |
| <b>10</b> Enter the <b>smaller</b> of line 5 or line 9 . . . . .<br>If line 2c is a loss, go to Part III. Otherwise, go to line 15.  | <b>10</b> |             |  | 21,359,541  |

#### 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.

|  |           |  |  |           |
|--|-----------|--|--|-----------|
| <b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions | <b>11</b> |  |  | 66,123    |
| <b>12</b> Enter the loss from line 4 . . . . .   | <b>12</b> |  |  |           |
| <b>13</b> Reduce line 12 by the amount on line 10 . . . . .  | <b>13</b> |  |  | 1,328,531 |
| <b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13 . . . . .       | <b>14</b> |  |  | 19,467    |

#### Part IV Total Losses Allowed

|   |           |  |  |            |
|---|-----------|--|--|------------|
| <b>15</b> Add the income, if any, on lines 1a and 3a and enter the total . . . . .  | <b>15</b> |  |  | 20,123,805 |
| <b>16</b> <b>Total losses allowed from all passive activities for 2009.</b> Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return . . . . . | <b>16</b> |  |  | 45,423,496 |

Form **8586**

**Low-Income Housing Credit**

**2009**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to your tax return.**

Attachment  
Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 52,716

Identifying number

**Part I Buildings Placed in Service Before 2008**

|          |  |          |        |
|----------|--|----------|--------|
| <b>1</b> | Number of Forms 8609-A attached for buildings placed in service before 2008 . . . . . ▶ 693  |          |        |
| <b>2</b> | Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. |          |        |
|          | (i) _____ (ii) _____ (iii) _____ (iv) _____  |          |        |
| <b>3</b> | Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions) . . . . .  | <b>3</b> | 1,478  |
| <b>4</b> | Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts . . . . .   | <b>4</b> | 47,260 |
| <b>5</b> | Add lines 3 and 4. Estates and trusts, go to line 6; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1d . . . . .   | <b>5</b> | 48,700 |
| <b>6</b> | Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .  | <b>6</b> |        |
| <b>7</b> | Estates and trusts. Subtract line 6 from line 5. Report this amount on Form 3800, line 1d . . . . .  | <b>7</b> |        |

**Part II Buildings Placed in Service After 2007**

|           |  |           |        |
|-----------|--|-----------|--------|
| <b>8</b>  | Number of Forms 8609-A attached for buildings placed in service after 2007 . . . . . ▶ _____   |           |        |
| <b>9</b>  | Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. |           |        |
|           | (i) _____ (ii) _____ (iii) _____ (iv) _____  |           |        |
| <b>10</b> | Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions) . . . . .   | <b>10</b> | *      |
| <b>11</b> | Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts . . . . .  | <b>11</b> | 2,656  |
| <b>12</b> | Add lines 10 and 11. Partnerships and S corporations, report this amount on Schedule K; all others, continue to line 13 . . . . .  | <b>12</b> | 3,650  |
| <b>13</b> | Low-income housing credit included on line 12 from passive activities (see instructions) . . . . .   | <b>13</b> | 1,578  |
| <b>14</b> | Subtract line 13 from line 12 . . . . .  | <b>14</b> | 2,097  |
| <b>15</b> | Low-income housing credit allowed for 2009 from a passive activity (see instructions) . . . . .  | <b>15</b> | 6,088  |
| <b>16</b> | Carryforward of low-income housing credit to 2009 (see instructions) . . . . .   | <b>16</b> | 2,400  |
| <b>17</b> | Carryback of low-income housing credit from 2010 (see instructions) . . . . .  | <b>17</b> |        |
| <b>18</b> | Add lines 14 through 17. Estates and trusts, go to line 19; all others, report this amount on Form 3800, line 29d . . . . .  | <b>18</b> | 10,377 |
| <b>19</b> | Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .  | <b>19</b> |        |
| <b>20</b> | <b>Estates and trusts.</b> Subtract line 19 from line 18. Report this amount on Form 3800, line 29d . . . . .  | <b>20</b> |        |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 639871

Form **8586** (2009)

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

Form **8586**

**Low-Income Housing Credit**

**2009**  
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 = 52,716

Identifying number

**Part I Buildings Placed in Service Before 2008**

|          |  |          |         |
|----------|--|----------|---------|
| <b>1</b> | Number of Forms 8609-A attached for buildings placed in service before 2008 . . . . . ▶  |          |         |
| <b>2</b> | Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. |          |         |
|          | (i) _____ (ii) _____ (iii) _____ (iv) _____  |          |         |
| <b>3</b> | Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions) . . . . .  | <b>3</b> | 3,380   |
| <b>4</b> | Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts . . . . .   | <b>4</b> | 112,228 |
| <b>5</b> | Add lines 3 and 4. Estates and trusts, go to line 6; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1d . . . . .   | <b>5</b> | 114,851 |
| <b>6</b> | Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .  | <b>6</b> |         |
| <b>7</b> | Estates and trusts. Subtract line 6 from line 5. Report this amount on Form 3800, line 1d . . . . .  | <b>7</b> |         |

**Part II Buildings Placed in Service After 2007**

|           |  |           |        |
|-----------|--|-----------|--------|
| <b>8</b>  | Number of Forms 8609-A attached for buildings placed in service after 2007 . . . . . ▶   |           |        |
| <b>9</b>  | Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. |           |        |
|           | (i) _____ (ii) _____ (iii) _____ (iv) _____  |           |        |
| <b>10</b> | Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions) . . . . .   | <b>10</b> | *      |
| <b>11</b> | Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts . . . . .  | <b>11</b> | 33,327 |
| <b>12</b> | Add lines 10 and 11. Partnerships and S corporations, report this amount on Schedule K; all others, continue to line 13 . . . . .  | <b>12</b> | 39,700 |
| <b>13</b> | Low-income housing credit included on line 12 from passive activities (see instructions) . . . . .   | <b>13</b> | 17,289 |
| <b>14</b> | Subtract line 13 from line 12 . . . . .  | <b>14</b> | 22,412 |
| <b>15</b> | Low-income housing credit allowed for 2009 from a passive activity (see instructions) . . . . .  | <b>15</b> | 14,818 |
| <b>16</b> | Carryforward of low-income housing credit to 2009 (see instructions) . . . . .   | <b>16</b> | 7,165  |
| <b>17</b> | Carryback of low-income housing credit from 2010 (see instructions) . . . . .  | <b>17</b> |        |
| <b>18</b> | Add lines 14 through 17. Estates and trusts, go to line 19; all others, report this amount on Form 3800, line 29d . . . . .  | <b>18</b> | 44,394 |
| <b>19</b> | Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .  | <b>19</b> |        |
| <b>20</b> | <b>Estates and trusts.</b> Subtract line 19 from line 18. Report this amount on Form 3800, line 29d . . . . .  | <b>20</b> |        |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 639871

Form **8586** (2009)

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8606**

**Nondeductible IRAs**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

**2009**  
Attachment  
Sequence No. **48**

▶ 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 = 2,009,874

**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 2009.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2009 and you made nondeductible contributions to a traditional IRA in 2009 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 2009 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2009 or an earlier year.

|   |  |     |  |   |           |   |  |  |            |   |               |
|---|--|-----|--|---|-----------|---|--|--|------------|---|---------------|
| 1   | Enter your nondeductible contributions to traditional IRAs for 2009, including those made for 2009 from January 1, 2010, through April 15, 2010 (see page 5 of the instructions)   | 1   | 561,849  |   |           |   |  |  |            |   |               |
| 2   | Enter your total basis in traditional IRAs (see page 5 of the instructions)  | 2   | 829,779  |   |           |   |  |  |            |   |               |
| 3   | Add lines 1 and 2  | 3   | 1,092,483  |   |           |   |  |  |            |   |               |
| <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;"><b>In 2009, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b></td> <td style="width: 10%;"><b>No</b></td> <td style="width: 10%;">→</td> <td style="width: 50%;">Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</td> </tr> <tr> <td></td> <td><b>Yes</b></td> <td>→</td> <td>Go to line 4.</td> </tr> </table> |  |     |  | <b>In 2009, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b> | <b>No</b> | → | Enter the amount from line 3 on line 14. Do not complete the rest of Part I. |  | <b>Yes</b> | → | Go to line 4. |
| <b>In 2009, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b>   | <b>No</b>  | →   | Enter the amount from line 3 on line 14. Do not complete the rest of Part I. |   |           |   |  |  |            |   |               |
|   | <b>Yes</b>   | →   | Go to line 4.  |   |           |   |  |  |            |   |               |
| 4   | Enter those contributions included on line 1 that were made from January 1, 2010, through April 15, 2010   | 4   | 2,968  |   |           |   |  |  |            |   |               |
| 5   | Subtract line 4 from line 3  | 5   | 1,092,040  |   |           |   |  |  |            |   |               |
| 6   | Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2009, 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   | 200,348  |   |           |   |  |  |            |   |               |
| 7   | Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2009. 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   | 260,504  |   |           |   |  |  |            |   |               |
| 8   | Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2009. Do not include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16  | 8   | 21,312   |   |           |   |  |  |            |   |               |
| 9   | Add lines 6, 7, and 8  | 9   | 289,757  |   |           |   |  |  |            |   |               |
| 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  | 18,507   |   |           |   |  |  |            |   |               |
| 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  | 224,055  |   |           |   |  |  |            |   |               |
| 13  | Add lines 11 and 12. This is the nontaxable portion of all your distributions  | 13  | 237,341  |   |           |   |  |  |            |   |               |
| 14  | Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2009 and earlier years  | 14  | 1,058,153  |   |           |   |  |  |            |   |               |
| 15a   | Subtract line 12 from line 7   | 15a | 240,260  |   |           |   |  |  |            |   |               |
| b   | Amount on line 15a attributable to qualified disaster recovery assistance distributions (see page 6 of the instructions). Also enter this amount on Form 8930, line 22   | 15b | *  |   |           |   |  |  |            |   |               |
| c   | <b>Taxable amount.</b> 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   | 15c | 239,962  |   |           |   |  |  |            |   |               |

**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).

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

### Nondeductible IRAs

OMB No. 1545-0074

**2009**

Attachment  
Sequence No. **48**

▶ 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 = 2,009,874

**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 2009.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2009 and you made nondeductible contributions to a traditional IRA in 2009 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 2009 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2009 or an earlier year.

|   |  |     |  |   |           |   |  |  |            |   |               |
|---|--|-----|--|---|-----------|---|--|--|------------|---|---------------|
| 1   | Enter your nondeductible contributions to traditional IRAs for 2009, including those made for 2009 from January 1, 2010, through April 15, 2010 (see page 5 of the instructions)   | 1   | 3,149,270  |   |           |   |  |  |            |   |               |
| 2   | Enter your total basis in traditional IRAs (see page 5 of the instructions)  | 2   | 20,012,647   |   |           |   |  |  |            |   |               |
| 3   | Add lines 1 and 2  | 3   | 23,161,917   |   |           |   |  |  |            |   |               |
| <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;"><b>In 2009, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b></td> <td style="width: 10%;"><b>No</b></td> <td style="width: 10%;">→</td> <td style="width: 50%;">Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</td> </tr> <tr> <td></td> <td><b>Yes</b></td> <td>→</td> <td>Go to line 4.</td> </tr> </table> |  |     |  | <b>In 2009, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b> | <b>No</b> | → | Enter the amount from line 3 on line 14. Do not complete the rest of Part I. |  | <b>Yes</b> | → | Go to line 4. |
| <b>In 2009, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b>   | <b>No</b>  | →   | Enter the amount from line 3 on line 14. Do not complete the rest of Part I. |   |           |   |  |  |            |   |               |
|   | <b>Yes</b>   | →   | Go to line 4.  |   |           |   |  |  |            |   |               |
| 4   | Enter those contributions included on line 1 that were made from January 1, 2010, through April 15, 2010   | 4   | 13,661   |   |           |   |  |  |            |   |               |
| 5   | Subtract line 4 from line 3  | 5   | 23,148,256   |   |           |   |  |  |            |   |               |
| 6   | Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2009, 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   | 54,896,657   |   |           |   |  |  |            |   |               |
| 7   | Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2009. 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   | 4,568,265  |   |           |   |  |  |            |   |               |
| 8   | Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2009. Do not include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16  | 8   | 772,437  |   |           |   |  |  |            |   |               |
| 9   | Add lines 6, 7, and 8  | 9   | 60,237,359   |   |           |   |  |  |            |   |               |
| 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  | 84,425   |   |           |   |  |  |            |   |               |
| 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  | 529,611  |   |           |   |  |  |            |   |               |
| 13  | Add lines 11 and 12. This is the nontaxable portion of all your distributions  | 13  | 614,107  |   |           |   |  |  |            |   |               |
| 14  | Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2009 and earlier years  | 14  | 22,547,810   |   |           |   |  |  |            |   |               |
| 15a   | Subtract line 12 from line 7   | 15a | 4,038,669  |   |           |   |  |  |            |   |               |
| b   | Amount on line 15a attributable to qualified disaster recovery assistance distributions (see page 6 of the instructions). Also enter this amount on Form 8930, line 22   | 15b | *  |   |           |   |  |  |            |   |               |
| c   | <b>Taxable amount.</b> 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   | 15c | 4,030,231  |   |           |   |  |  |            |   |               |

**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).

**Part II 2009 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 2009 (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 2009, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2009. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).

|           |   |           |         |
|-----------|---|-----------|---------|
| <b>16</b> | If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2009. <b>Do not</b> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2009 or 2010 (see page 7 of the instructions) . . . . . | <b>16</b> | 131,827 |
| <b>17</b> | If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions) . . . . .   | <b>17</b> | 21,438  |
| <b>18</b> | <b>Taxable amount.</b> Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b . . . . .   | <b>18</b> | 128,785 |

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2009. 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).

|            |   |            |         |
|------------|---|------------|---------|
| <b>19</b>  | Enter your total nonqualified distributions from Roth IRAs in 2009 including any qualified first-time homebuyer distributions (see page 7 of the instructions) . . . . .                  | <b>19</b>  | 406,010 |
| <b>20</b>  | Qualified first-time homebuyer expenses (see page 7 of the instructions). <b>Do not</b> enter more than \$10,000 . . . . .  | <b>20</b>  | *       |
| <b>21</b>  | Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25 . . . . .  | <b>21</b>  | 402,683 |
| <b>22</b>  | Enter your basis in Roth IRA contributions (see page 7 of the instructions) . . . . .   | <b>22</b>  | 255,438 |
| <b>23</b>  | 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 7 of the instructions) . . . . . | <b>23</b>  | 211,853 |
| <b>24</b>  | Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see page 7 of the instructions) . . . . .             | <b>24</b>  | 15,514  |
| <b>25a</b> | Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c . . . . .  | <b>25a</b> | 199,481 |
| <b>b</b>   | Amount on line 25a attributable to qualified disaster recovery assistance distributions (see page 7 of the instructions). Also enter this amount on Form 8930, line 23 . . . . .          | <b>25b</b> | 7,640   |
| <b>c</b>   | <b>Taxable amount.</b> 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 . . . . .      | <b>25c</b> | 191,840 |

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

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

Your signature
  Date

|                                 |  |      |   |                        |
|---------------------------------|--|------|---|------------------------|
| <b>Paid Preparer's Use Only</b> | 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.                                       |                        |

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

**Part II 2009 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 2009 (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 2009, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2009. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).

|           |   |           |           |
|-----------|---|-----------|-----------|
| <b>16</b> | If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2009. <b>Do not</b> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2009 or 2010 (see page 7 of the instructions) . . . . . | <b>16</b> | 3,948,576 |
| <b>17</b> | If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions) . . . . .   | <b>17</b> | 185,689   |
| <b>18</b> | <b>Taxable amount.</b> Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b . . . . .   | <b>18</b> | 3,762,887 |

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2009. 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).

|            |   |            |           |
|------------|---|------------|-----------|
| <b>19</b>  | Enter your total nonqualified distributions from Roth IRAs in 2009 including any qualified first-time homebuyer distributions (see page 7 of the instructions) . . . . .                  | <b>19</b>  | 2,313,770 |
| <b>20</b>  | Qualified first-time homebuyer expenses (see page 7 of the instructions). <b>Do not</b> enter more than \$10,000 . . . . .  | <b>20</b>  | *         |
| <b>21</b>  | Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25 . . . . .  | <b>21</b>  | 2,288,081 |
| <b>22</b>  | Enter your basis in Roth IRA contributions (see page 7 of the instructions) . . . . .   | <b>22</b>  | 2,125,374 |
| <b>23</b>  | 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 7 of the instructions) . . . . . | <b>23</b>  | 918,447   |
| <b>24</b>  | Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see page 7 of the instructions) . . . . .             | <b>24</b>  | 400,631   |
| <b>25a</b> | Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c . . . . .  | <b>25a</b> | 756,432   |
| <b>b</b>   | Amount on line 25a attributable to qualified disaster recovery assistance distributions (see page 7 of the instructions). Also enter this amount on Form 8930, line 23 . . . . .          | <b>25b</b> | 31,986    |
| <b>c</b>   | <b>Taxable amount.</b> 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 . . . . .      | <b>25c</b> | 724,446   |

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

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

Your signature Date

|                                 |  |      |   |                        |
|---------------------------------|--|------|---|------------------------|
| <b>Paid Preparer's Use Only</b> | 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.                                       |                        |

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8615**

**Tax for Certain Children Who Have Investment Income of More Than \$1,900**

OMB No. 1545-0074

**2009**

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 = 224,747

Child's social security number

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

**A** Parent's name (first, initial, and last). **Caution:** See instructions before completing.

**B** Parent's social security number

**C** Parent's filing status (check one):

- Single     Married filing jointly     Married filing separately     Head of household     Qualifying widow(er)

**Part I Child's Net Investment Income**

|          |  |          |         |
|----------|--|----------|---------|
| <b>1</b> | Enter the child's investment income (see instructions)   | <b>1</b> | 221,664 |
| <b>2</b> | If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$1,900. Otherwise, see instructions                                   | <b>2</b> | 224,747 |
| <b>3</b> | Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return                              | <b>3</b> | 203,797 |
| <b>4</b> | Enter the child's <b>taxable income</b> 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 | <b>4</b> | 199,677 |
| <b>5</b> | Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return                     | <b>5</b> | 199,677 |

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

|            |  |            |                |
|------------|--|------------|----------------|
| <b>6</b>   | Enter the parent's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 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   | <b>6</b>   | 168,988        |
| <b>7</b>   | Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above   | <b>7</b>   | 72,820         |
| <b>8</b>   | Add lines 5, 6, and 7 (see instructions)   | <b>8</b>   | 199,679        |
| <b>9</b>   | Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . 157,492 = <input type="checkbox"/>   | <b>9</b>   | 194,578        |
| <b>10</b>  | Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 11; Form 1040NR, line 41; or Form 1040NR-EZ, line 15. <b>Do not</b> include any tax from <b>Form 4972</b> or <b>8814</b> or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here . . . . . 97,390 = <input type="checkbox"/> | <b>10</b>  | 166,966        |
| <b>11</b>  | Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b>   | <b>11</b>  | 188,570        |
| <b>12a</b> | Add lines 5 and 7  | <b>12a</b> | 199,678        |
| <b>b</b>   | Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)  | <b>12b</b> | 203,796<br>× . |
| <b>13</b>  | Multiply line 11 by line 12b   | <b>13</b>  | 188,569        |

**Part III Child's Tax**—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

|           |  |           |         |
|-----------|--|-----------|---------|
| <b>14</b> | Subtract line 5 from line 4  | <b>14</b> | 181,878 |
| <b>15</b> | Enter the tax on the amount on line 14 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . 120,470 = <input type="checkbox"/> | <b>15</b> | 126,681 |
| <b>16</b> | Add lines 13 and 15  | <b>16</b> | 189,568 |
| <b>17</b> | Enter the tax on the amount on line 4 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . 132,608 = <input type="checkbox"/>  | <b>17</b> | 158,464 |
| <b>18</b> | Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions   | <b>18</b> | 190,572 |

Form **8615**

**Tax for Certain Children Who Have Investment Income of More Than \$1,900**

OMB No. 1545-0074

**2009**

Attachment Sequence No. **33**

Department of the Treasury  
Internal Revenue Service (99)

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

Child's name shown on return

Total Forms Filed = 224,747

Child's social security number

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

**A** Parent's name (first, initial, and last). **Caution:** See instructions before completing.

**B** Parent's social security number

**C** Parent's filing status (check one):

- Single
- Married filing jointly
- Married filing separately
- Head of household
- Qualifying widow(er)

**Part I Child's Net Investment Income**

|          |  |          |           |
|----------|--|----------|-----------|
| <b>1</b> | Enter the child's investment income (see instructions)   | <b>1</b> | 3,619,707 |
| <b>2</b> | If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$1,900. Otherwise, see instructions                                   | <b>2</b> | 469,358   |
| <b>3</b> | Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return                              | <b>3</b> | 3,189,260 |
| <b>4</b> | Enter the child's <b>taxable income</b> 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 | <b>4</b> | 3,293,771 |
| <b>5</b> | Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return                     | <b>5</b> | 3,015,680 |

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

|            |   |            |                |
|------------|---|------------|----------------|
| <b>6</b>   | Enter the parent's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 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  | <b>6</b>   | 65,881,022     |
| <b>7</b>   | Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above  | <b>7</b>   | 3,049,060      |
| <b>8</b>   | Add lines 5, 6, and 7 (see instructions)  | <b>8</b>   | 71,945,762     |
| <b>9</b>   | Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>  | <b>9</b>   | 18,123,573     |
| <b>10</b>  | Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 11; Form 1040NR, line 41; or Form 1040NR-EZ, line 15. <b>Do not</b> include any tax from <b>Form 4972</b> or <b>8814</b> or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here <input type="checkbox"/> | <b>10</b>  | 16,828,210     |
| <b>11</b>  | Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b>  | <b>11</b>  | 1,295,363      |
| <b>12a</b> | Add lines 5 and 7   | <b>12a</b> | 6,064,740      |
| <b>b</b>   | Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)   | <b>12b</b> | 164,514<br>x . |
| <b>13</b>  | Multiply line 11 by line 12b  | <b>13</b>  | 626,452        |

**Part III Child's Tax**—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

|           |  |           |         |
|-----------|--|-----------|---------|
| <b>14</b> | Subtract line 5 from line 4  | <b>14</b> | 278,091 |
| <b>15</b> | Enter the tax on the amount on line 14 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/> | <b>15</b> | 20,753  |
| <b>16</b> | Add lines 13 and 15  | <b>16</b> | 647,204 |
| <b>17</b> | Enter the tax on the amount on line 4 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>  | <b>17</b> | 461,085 |
| <b>18</b> | Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions   | <b>18</b> | 649,924 |

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

▶ See separate instructions.

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

OMB No. 1545-1073

**2009**

Attachment  
Sequence No. **74**

Form **8801**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

Total Forms Filed = 1,183,609

Identifying number

**Part I Net Minimum Tax on Exclusion Items**

|           |   |           |                                     |
|-----------|---|-----------|-------------------------------------|
| <b>1</b>  | Combine lines 1, 6, 7, and 11 of your 2008 Form 6251. Estates and trusts, see instructions . . . . .  | <b>1</b>  | 1,171,867                           |
| <b>2</b>  | Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .   | <b>2</b>  | 1,110,035                           |
| <b>3</b>  | Minimum tax credit net operating loss deduction (see instructions) . . . . .  | <b>3</b>  | ( 9,299 )                           |
| <b>4</b>  | Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$214,900 and you were married filing separately for 2008, see instructions . . . . .   | <b>4</b>  | 1,115,583                           |
| <b>5</b>  | Enter: \$69,950 if married filing jointly or qualifying widow(er) for 2008; \$46,200 if single or head of household for 2008; or \$34,975 if married filing separately for 2008. Estates and trusts, enter \$22,500   | <b>5</b>  | 1,183,609                           |
| <b>6</b>  | Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2008; \$112,500 if single or head of household for 2008; or \$75,000 if married filing separately for 2008. Estates and trusts, enter \$75,000 . . . . .   | <b>6</b>  | 1,183,609                           |
| <b>7</b>  | Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .   | <b>7</b>  | 858,461                             |
| <b>8</b>  | Multiply line 7 by 25% (.25) . . . . .  | <b>8</b>  | 858,461                             |
| <b>9</b>  | Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2008, see instructions   | <b>9</b>  | 978,621                             |
| <b>10</b> | Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions . . . . .   | <b>10</b> | 1,018,129                           |
| <b>11</b> | <ul style="list-style-type: none"> <li>• If for 2008 you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter.</li> <li>• If for 2008 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 49 here. Form 1040NR filers, see instructions.</li> <li>• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2008), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2008) from the result. Form 1040NR filers, see instructions.</li> </ul> | <b>11</b> | Using Part 3 = 753,610<br>1,005,482 |
| <b>12</b> | Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .  | <b>12</b> | 264,603                             |
| <b>13</b> | Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .   | <b>13</b> | 1,003,576                           |
| <b>14</b> | Enter the amount from your 2008 Form 6251, line 35, or 2008 Form 1041, Schedule I, line 55 . . . . .  | <b>14</b> | 1,008,143                           |
| <b>15</b> | <b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . . . .  | <b>15</b> | 814,762                             |

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

Cat. No. 10002S

Form **8801** (2009)

Form **8801**

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

OMB No. 1545-1073

**2009**

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

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

Attachment  
Sequence No. **74**

Total Forms Filed = 1,183,609

Identifying number

**Part I Net Minimum Tax on Exclusion Items**

|           |   |           |               |
|-----------|---|-----------|---------------|
| <b>1</b>  | Combine lines 1, 6, 7, and 11 of your 2008 Form 6251. Estates and trusts, see instructions . . . . .  | <b>1</b>  | 327,396,806   |
| <b>2</b>  | Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .   | <b>2</b>  | 51,733,948    |
| <b>3</b>  | Minimum tax credit net operating loss deduction (see instructions) . . . . .  | <b>3</b>  | ( 1,624,574 ) |
| <b>4</b>  | Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$214,900 and you were married filing separately for 2008, see instructions . . . . .   | <b>4</b>  | 397,705,405   |
| <b>5</b>  | Enter: \$69,950 if married filing jointly or qualifying widow(er) for 2008; \$46,200 if single or head of household for 2008; or \$34,975 if married filing separately for 2008. Estates and trusts, enter \$22,500   | <b>5</b>  | 76,312,573    |
| <b>6</b>  | Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2008; \$112,500 if single or head of household for 2008; or \$75,000 if married filing separately for 2008. Estates and trusts, enter \$75,000 . . . . .   | <b>6</b>  | 166,958,963   |
| <b>7</b>  | Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .   | <b>7</b>  | 255,630,050   |
| <b>8</b>  | Multiply line 7 by 25% (.25) . . . . .  | <b>8</b>  | 63,907,617    |
| <b>9</b>  | Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2008, see instructions   | <b>9</b>  | 46,156,297    |
| <b>10</b> | Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions . . . . .   | <b>10</b> | 358,468,161   |
| <b>11</b> | <ul style="list-style-type: none"> <li>• If for 2008 you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter.</li> <li>• If for 2008 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 49 here. Form 1040NR filers, see instructions.</li> <li>• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2008), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2008) from the result. Form 1040NR filers, see instructions.</li> </ul> | <b>11</b> | 82,865,707    |
| <b>12</b> | Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .  | <b>12</b> | 1,973,061     |
| <b>13</b> | Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .   | <b>13</b> | 80,938,573    |
| <b>14</b> | Enter the amount from your 2008 Form 6251, line 35, or 2008 Form 1041, Schedule I, line 55 . . . . .  | <b>14</b> | 73,774,585    |
| <b>15</b> | <b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . . . .  | <b>15</b> | 8,207,446     |

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

Cat. No. 10002S

Form **8801** (2009)

**Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2010**

|           |  |           |           |  |
|-----------|--|-----------|-----------|--|
| <b>16</b> | Enter the amount from your 2008 Form 6251, line 36, or 2008 Form 1041, Schedule I, line 56 . . .   | <b>16</b> | 892,075   |  |
| <b>17</b> | Enter the amount from line 15 . . . . .  | <b>17</b> |           |  |
| <b>18</b> | Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .   | <b>18</b> | 703,628   |  |
| <b>19</b> | <b>2008 credit carryforward.</b> Enter the amount from your 2008 Form 8801, line 31 . . . . .  | <b>19</b> | 874,306   |  |
| <b>20</b> | Enter your 2008 unallowed qualified electric vehicle credit (see instructions) . . . . .   | <b>20</b> | *         |  |
| <b>21</b> | Combine lines 18 through 20. If zero or less, enter -0- . . . . .  | <b>21</b> | 1,142,839 |  |
| <b>22</b> | 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 . . .   | <b>22</b> | 1,829     |  |
| <b>23</b> | Add lines 21 and 22. If zero, <b>stop here</b> and see instructions . . . . .  | <b>23</b> | 1,137,317 |  |
| <b>24</b> | Enter your 2009 regular income tax liability minus allowable credits (see instructions) . . . . .  | <b>24</b> | 984,071   |  |
| <b>25</b> | Enter the amount from your 2009 Form 6251, line 34, or 2009 Form 1041, Schedule I, line 54 . . .   | <b>25</b> | 935,839   |  |
| <b>26</b> | Subtract line 25 from line 24. If zero or less, enter -0- . . . . .  | <b>26</b> | 319,344   |  |
| <b>27</b> | <b>Current year nonrefundable credit.</b> Enter the <b>smaller</b> of line 23 or line 26. Also enter this amount on your 2009 Form 1040, line 53 (check box <b>b</b> ); Form 1040NR, line 49 (check box <b>b</b> ); or Form 1041, Schedule G, line 2d . . . . .  | <b>27</b> | 319,344   |  |
| <b>28</b> | <p>• <b>Estates and trusts:</b> Leave lines 28 and 29 blank and go to line 30.</p> <p>• <b>Individuals:</b> Did you have a minimum tax credit carryforward to 2007 (on your 2006 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?</p> <p><input type="checkbox"/> <b>No.</b> Leave lines 28 and 29 blank and go to line 30.</p> <p><input type="checkbox"/> <b>Yes.</b> Complete Part IV of Form 8801 to figure the amount to enter . . . . .</p> | <b>28</b> | 275,154   |  |
| <b>29</b> | Is line 28 more than line 27?  |           |           |  |
|           | <p><input type="checkbox"/> <b>No.</b> Leave line 29 blank and go to line 30.</p> <p><input type="checkbox"/> <b>Yes.</b> Subtract line 27 from line 28. This is your <b>current year refundable credit.</b> Enter the result here and on your 2009 Form 1040, line 70 (check box <b>c</b>), or Form 1040NR, line 64 (check box <b>c</b>) . . . . .</p>  | <b>29</b> | 240,768   |  |
| <b>30</b> | <b>Credit carryforward to 2010.</b> Subtract the larger of line 27 or line 28 from line 23. Keep a record of this amount because you may use it in future years . . . . .  | <b>30</b> | 886,508   |  |

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

**Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2010**

|           |  |           |            |  |
|-----------|--|-----------|------------|--|
| <b>16</b> | Enter the amount from your 2008 Form 6251, line 36, or 2008 Form 1041, Schedule I, line 56 . . . . .   | <b>16</b> | 8,623,950  |  |
| <b>17</b> | Enter the amount from line 15 . . . . .  | <b>17</b> |            |  |
| <b>18</b> | Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .   | <b>18</b> | 416,505    |  |
| <b>19</b> | <b>2008 credit carryforward.</b> Enter the amount from your 2008 Form 8801, line 31 . . . . .  | <b>19</b> | 9,112,239  |  |
| <b>20</b> | Enter your 2008 unallowed qualified electric vehicle credit (see instructions) . . . . .   | <b>20</b> | *          |  |
| <b>21</b> | Combine lines 18 through 20. If zero or less, enter -0- . . . . .  | <b>21</b> | 10,338,621 |  |
| <b>22</b> | 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 . . . . .   | <b>22</b> | 3,736      |  |
| <b>23</b> | Add lines 21 and 22. If zero, <b>stop here</b> and see instructions . . . . .  | <b>23</b> | 10,326,226 |  |
| <b>24</b> | Enter your 2009 regular income tax liability minus allowable credits (see instructions) . . . . .  | <b>24</b> | 63,535,573 |  |
| <b>25</b> | Enter the amount from your 2009 Form 6251, line 34, or 2009 Form 1041, Schedule I, line 54 . . . . .   | <b>25</b> | 67,163,233 |  |
| <b>26</b> | Subtract line 25 from line 24. If zero or less, enter -0- . . . . .  | <b>26</b> | 2,274,513  |  |
| <b>27</b> | <b>Current year nonrefundable credit.</b> Enter the <b>smaller</b> of line 23 or line 26. Also enter this amount on your 2009 Form 1040, line 53 (check box <b>b</b> ); Form 1040NR, line 49 (check box <b>b</b> ); or Form 1041, Schedule G, line 2d . . . . .  | <b>27</b> | 757,967    |  |
| <b>28</b> | <p>• <b>Estates and trusts:</b> Leave lines 28 and 29 blank and go to line 30.</p> <p>• <b>Individuals:</b> Did you have a minimum tax credit carryforward to 2007 (on your 2006 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?</p> <p><input type="checkbox"/> <b>No.</b> Leave lines 28 and 29 blank and go to line 30.</p> <p><input type="checkbox"/> <b>Yes.</b> Complete Part IV of Form 8801 to figure the amount to enter . . . . .</p> | <b>28</b> | 2,687,492  |  |
| <b>29</b> | <p>Is line 28 more than line 27?</p> <p><input type="checkbox"/> <b>No.</b> Leave line 29 blank and go to line 30.</p> <p><input type="checkbox"/> <b>Yes.</b> Subtract line 27 from line 28. This is your <b>current year refundable credit</b>. Enter the result here and on your 2009 Form 1040, line 70 (check box <b>c</b>), or Form 1040NR, line 64 (check box <b>c</b>) . . . . .</p>   | <b>29</b> | 2,556,644  |  |
| <b>30</b> | <b>Credit carryforward to 2010.</b> Subtract the larger of line 27 or line 28 from line 23. Keep a record of this amount because you may use it in future years . . . . .  | <b>30</b> | 7,027,670  |  |

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

**Part III Tax Computation Using Maximum Capital Gains Rates**

**Caution.** If you did not complete the 2008 Qualified Dividends and Capital Gain Tax Worksheet, the 2008 Schedule D Tax Worksheet, or Part V of the 2008 Schedule D (Form 1041), see the instructions before completing this part.

**31** Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2008, enter the amount from line 3 of the worksheet on page 2 of the instructions . . . . . **31**

**Caution.** If for **2008** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see page 4 of the instructions before completing lines 32, 33, and 34.

**32** Enter the amount from line 6 of your 2008 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2008 Schedule D Tax Worksheet, or the amount from line 22 of the 2008 Schedule D (Form 1041), whichever applies\* . . . . . **32**

**If you figured your 2008 tax using the 2008 Qualified Dividends and Capital Gain Tax Worksheet, skip line 33 and enter the amount from line 32 on line 34. Otherwise, go to line 33.**

**33** Enter the amount from line 19 of your 2008 Schedule D (Form 1040), or line 14b, column (2), of the 2008 Schedule D (Form 1041) . . . . . **33**

**34** Add lines 32 and 33, and enter the **smaller** of that result or the amount from line 10 of your 2008 Schedule D Tax Worksheet . . . . . **34**

**35** Enter the **smaller** of line 31 or line 34 . . . . . **35**

**36** Subtract line 35 from line 31 . . . . . **36**

**37** If line 36 is \$175,000 or less (\$87,500 or less if married filing separately for 2008), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2008) from the result. Form 1040NR filers, see instructions . . . . . **37**

**38** Enter:  
 • \$65,100 if married filing jointly or qualifying widow(er) for 2008,  
 • \$32,550 if single or married filing separately for 2008,  
 • \$43,650 if head of household for 2008, or  
 • \$2,200 for an estate or trust.  
 Form 1040NR filers, see instructions . . . . . **38**

**39** Enter the amount from line 7 of your 2008 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2008 Schedule D Tax Worksheet, or the amount from line 23 of the 2008 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2008 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions . . . . . **39**

**40** Subtract line 39 from line 38. If zero or less, enter -0- . . . . . **40**

**41** Enter the **smaller** of line 31 or line 32 . . . . . **41**

**42** Enter the **smaller** of line 40 or line 41 . . . . . **42**

**43** Subtract line 42 from line 41 . . . . . **43**

**44** Multiply line 43 by 15% (.15) . . . . . **44**

**If line 33 is zero or blank, skip lines 45 and 46 and go to line 47. Otherwise, go to line 45.**

**45** Subtract line 41 from line 35 . . . . . **45**

**46** Multiply line 45 by 25% (.25) . . . . . **46**

**47** Add lines 37, 44, and 46 . . . . . **47**

**48** If line 31 is \$175,000 or less (\$87,500 or less if married filing separately for 2008), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2008) from the result. Form 1040NR filers, see instructions . . . . . **48**

**49** Enter the **smaller** of line 47 or line 48 here and on line 11. If you filed Form 2555 or 2555-EZ for 2008, do not enter this amount on line 11. Instead, enter it on line 4 of the worksheet on page 2 of the instructions . . . . . **49**

\* The 2008 Qualified Dividends and Capital Gain Tax Worksheet is on page 38 of the 2008 Instructions for Form 1040. The 2008 Schedule D Tax Worksheet is on page D-10 of the 2008 Instructions for Schedule D (Form 1040) (page 8 of the 2008 Instructions for Schedule D (Form 1041)).

**Part III Tax Computation Using Maximum Capital Gains Rates**

**Caution.** If you did not complete the 2008 Qualified Dividends and Capital Gain Tax Worksheet, the 2008 Schedule D Tax Worksheet, or Part V of the 2008 Schedule D (Form 1041), see the instructions before completing this part.

**31** Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2008, enter the amount from line 3 of the worksheet on page 2 of the instructions . . . . . **31**

**Caution.** If for **2008** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see page 4 of the instructions before completing lines 32, 33, and 34.

**32** Enter the amount from line 6 of your 2008 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2008 Schedule D Tax Worksheet, or the amount from line 22 of the 2008 Schedule D (Form 1041), whichever applies\* . . . . . **32**

**If you figured your 2008 tax using the 2008 Qualified Dividends and Capital Gain Tax Worksheet, skip line 33 and enter the amount from line 32 on line 34. Otherwise, go to line 33.**

**33** Enter the amount from line 19 of your 2008 Schedule D (Form 1040), or line 14b, column (2), of the 2008 Schedule D (Form 1041) . . . . . **33**

**34** Add lines 32 and 33, and enter the **smaller** of that result or the amount from line 10 of your 2008 Schedule D Tax Worksheet . . . . . **34**

**35** Enter the **smaller** of line 31 or line 34 . . . . . **35**

**36** Subtract line 35 from line 31 . . . . . **36**

**37** If line 36 is \$175,000 or less (\$87,500 or less if married filing separately for 2008), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2008) from the result. Form 1040NR filers, see instructions . . . . . **37**

**38** Enter:  
 • \$65,100 if married filing jointly or qualifying widow(er) for 2008,  
 • \$32,550 if single or married filing separately for 2008,  
 • \$43,650 if head of household for 2008, or  
 • \$2,200 for an estate or trust.  
 Form 1040NR filers, see instructions . . . . . **38**

**39** Enter the amount from line 7 of your 2008 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2008 Schedule D Tax Worksheet, or the amount from line 23 of the 2008 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2008 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions . . . . . **39**

**40** Subtract line 39 from line 38. If zero or less, enter -0- . . . . . **40**

**41** Enter the **smaller** of line 31 or line 32 . . . . . **41**

**42** Enter the **smaller** of line 40 or line 41 . . . . . **42**

**43** Subtract line 42 from line 41 . . . . . **43**

**44** Multiply line 43 by 15% (.15) . . . . . **44**

**If line 33 is zero or blank, skip lines 45 and 46 and go to line 47. Otherwise, go to line 45.**

**45** Subtract line 41 from line 35 . . . . . **45**

**46** Multiply line 45 by 25% (.25) . . . . . **46**

**47** Add lines 37, 44, and 46 . . . . . **47**

**48** If line 31 is \$175,000 or less (\$87,500 or less if married filing separately for 2008), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2008) from the result. Form 1040NR filers, see instructions . . . . . **48**

**49** Enter the **smaller** of line 47 or line 48 here and on line 11. If you filed Form 2555 or 2555-EZ for 2008, do not enter this amount on line 11. Instead, enter it on line 4 of the worksheet on page 2 of the instructions . . . . . **49**

\* The 2008 Qualified Dividends and Capital Gain Tax Worksheet is on page 38 of the 2008 Instructions for Form 1040. The 2008 Schedule D Tax Worksheet is on page D-10 of the 2008 Instructions for Schedule D (Form 1040) (page 8 of the 2008 Instructions for Schedule D (Form 1041)).

**Part IV** Tentative Refundable Credit

|           |  |           |         |           |         |
|-----------|--|-----------|---------|-----------|---------|
| <b>50</b> | Enter the amount from line 21 . . . . .  |           |         | <b>50</b> |         |
| <b>51</b> | Enter the total of lines 18 and 20 from your 2007 Form 8801.<br>If zero or less, enter -0- . . . . .   | <b>51</b> | 132,051 |           |         |
| <b>52</b> | Enter the total of lines 18 and 20 from your 2008 Form 8801.<br>If zero or less, enter -0- . . . . .   | <b>52</b> | 138,260 |           |         |
| <b>53</b> | Enter the total of lines 18 and 20 from your 2009 Form 8801.<br>If zero or less, enter -0- . . . . .   | <b>53</b> | 107,903 |           |         |
| <b>54</b> | Add lines 51 through 53 . . . . .  |           |         | <b>54</b> | 201,906 |
| <b>55</b> | <b>Long-term unused minimum tax credit.</b> Subtract line 54 from line 50 (If zero or less, enter -0- here and on line 59 and go to line 60) . . . . . |           |         | <b>55</b> | 275,252 |
| <b>56</b> | Multiply line 55 by 50% (.50) . . . . .  |           |         | <b>56</b> |         |
| <b>57</b> | Enter the amount from your 2008 Form 8801, line 61. . . . .  |           |         | <b>57</b> | 163,058 |
| <b>58</b> | Enter the <b>larger</b> of line 56 or line 57 . . . . .  |           |         | <b>58</b> |         |
| <b>59</b> | Enter the <b>smaller</b> of line 55 or line 58 . . . . .   |           |         | <b>59</b> |         |
| <b>60</b> | Enter the amount from line 22 . . . . .  |           |         | <b>60</b> |         |
| <b>61</b> | Add lines 59 and 60. Enter the result here and on line 28 . . . . .  |           |         | <b>61</b> |         |

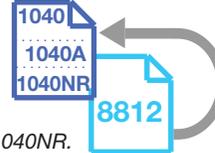
**Part IV** Tentative Refundable Credit

|           |  |           |         |           |           |  |
|-----------|--|-----------|---------|-----------|-----------|--|
| <b>50</b> | Enter the amount from line 21 . . . . .  |           |         | <b>50</b> |           |  |
| <b>51</b> | Enter the total of lines 18 and 20 from your 2007 Form 8801.<br>If zero or less, enter -0- . . . . .   | <b>51</b> | 588,272 |           |           |  |
| <b>52</b> | Enter the total of lines 18 and 20 from your 2008 Form 8801.<br>If zero or less, enter -0- . . . . .   | <b>52</b> | 565,041 |           |           |  |
| <b>53</b> | Enter the total of lines 18 and 20 from your 2009 Form 8801.<br>If zero or less, enter -0- . . . . .   | <b>53</b> | 320,596 |           |           |  |
| <b>54</b> | Add lines 51 through 53 . . . . .  |           |         | <b>54</b> | 1,473,909 |  |
| <b>55</b> | <b>Long-term unused minimum tax credit.</b> Subtract line 54 from line 50 (If zero or less, enter -0- here and on line 59 and go to line 60) . . . . . |           |         | <b>55</b> | 3,155,779 |  |
| <b>56</b> | Multiply line 55 by 50% (.50) . . . . .  |           |         | <b>56</b> |           |  |
| <b>57</b> | Enter the amount from your 2008 Form 8801, line 61. . . . .  |           |         | <b>57</b> | 2,464,320 |  |
| <b>58</b> | Enter the <b>larger</b> of line 56 or line 57 . . . . .  |           |         | <b>58</b> |           |  |
| <b>59</b> | Enter the <b>smaller</b> of line 55 or line 58 . . . . .   |           |         | <b>59</b> |           |  |
| <b>60</b> | Enter the amount from line 22 . . . . .  |           |         | <b>60</b> |           |  |
| <b>61</b> | Add lines 59 and 60. Enter the result here and on line 28 . . . . .  |           |         | <b>61</b> |           |  |

Form **8812**

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Additional Child Tax Credit**



OMB No. 1545-0074

**2009**

Attachment Sequence No. **47**

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

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

Your social security number

Total Forms Filed = 21,408,646

**Part I All Filers**

|           |  |           |            |  |          |            |  |
|-----------|--|-----------|------------|--|----------|------------|--|
| <b>1</b>  | <b>1040 filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).   |           |            |  | <b>1</b> | 21,407,667 |  |
|           | <b>1040A filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).   |           |            |  |          |            |  |
|           | <b>1040NR filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 47).   |           |            |  |          |            |  |
|           | If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication.  |           |            |  |          |            |  |
| <b>2</b>  | Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 47 . . . . .   |           |            |  | <b>2</b> | 8,314,147  |  |
| <b>3</b>  | Subtract line 2 from line 1. If zero, <b>stop</b> ; you cannot take this credit . . . . .  |           |            |  | <b>3</b> | 21,350,045 |  |
| <b>4a</b> | Earned income (see instructions on back) . . . . .   | <b>4a</b> | 21,315,624 |  |          |            |  |
| <b>b</b>  | Nontaxable combat pay (see instructions on back) . . . . .   | <b>4b</b> | 185,371    |  |          |            |  |
| <b>5</b>  | Is the amount on line 4a more than \$3,000?<br><input type="checkbox"/> <b>No.</b> Leave line 5 blank and enter -0- on line 6.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$3,000 from the amount on line 4a. Enter the result . . . . .   | <b>5</b>  | 21,242,750 |  | <b>5</b> | 21,242,750 |  |
| <b>6</b>  | Multiply the amount on line 5 by 15% (.15) and enter the result . . . . .<br><b>Next.</b> Do you have three or more qualifying children?<br><input type="checkbox"/> <b>No.</b> If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 3 or line 6 on line 13.<br><input type="checkbox"/> <b>Yes.</b> If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7. |           |            |  | <b>6</b> | 21,242,750 |  |

**Part II Certain Filers Who Have Three or More Qualifying Children**

|           |  |           |           |  |           |           |
|-----------|--|-----------|-----------|--|-----------|-----------|
| <b>7</b>  | Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back . . . . . | <b>7</b>  | 1,870,395 |  |           |           |
| <b>8</b>  | <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 60.                             | <b>8</b>  | 439,287   |  |           |           |
|           | <b>1040A filers:</b> Enter -0-.  |           |           |  |           |           |
|           | <b>1040NR filers:</b> 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.                                 |           |           |  |           |           |
| <b>9</b>  | Add lines 7 and 8 . . . . .  | <b>9</b>  | 2,123,911 |  |           |           |
| <b>10</b> | <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 64a and 69.   | <b>10</b> | 1,251,509 |  |           |           |
|           | <b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back).   |           |           |  |           |           |
|           | <b>1040NR filers:</b> Enter the amount from Form 1040NR, line 63.  |           |           |  |           |           |
| <b>11</b> | Subtract line 10 from line 9. If zero or less, enter -0- . . . . .   | <b>11</b> |           |  | <b>11</b> | 922,113   |
| <b>12</b> | Enter the <b>larger</b> of line 6 or line 11 . . . . .<br><b>Next,</b> enter the <b>smaller</b> of line 3 or line 12 on line 13.   | <b>12</b> |           |  | <b>12</b> | 2,167,032 |

**Part III Additional Child Tax Credit**

|           |   |           |            |  |  |  |
|-----------|---|-----------|------------|--|--|--|
| <b>13</b> | <b>This is your additional child tax credit . . . . .</b> | <b>13</b> | 21,290,682 |  |  |  |
|-----------|---|-----------|------------|--|--|--|



Enter this amount on Form 1040, line 65, Form 1040A, line 42, or Form 1040NR, line 61.

Form **8812**

### Additional Child Tax Credit



OMB No. 1545-0074

**2009**

Attachment Sequence No. **47**

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

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

Total Forms Filed = 21,408,646

Your social security number

#### Part I All Filers

|           |  |           |             |  |  |
|-----------|--|-----------|-------------|--|--|
| <b>1</b>  | <b>1040 filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).   |           |             |  |  |
|           | <b>1040A filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).   |           |             |  |  |
|           | <b>1040NR filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 47).   |           |             |  |  |
|           | If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication.  |           |             |  |  |
| <b>2</b>  | Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 47 . . . . .   | <b>2</b>  | 6,509,954   |  |  |
| <b>3</b>  | Subtract line 2 from line 1. If zero, <b>stop</b> ; you cannot take this credit . . . . .  | <b>3</b>  | 33,790,936  |  |  |
| <b>4a</b> | Earned income (see instructions on back) . . . . .   | <b>4a</b> | 501,642,197 |  |  |
| <b>b</b>  | Nontaxable combat pay (see instructions on back) . . . . .   | <b>4b</b> | 3,517,395   |  |  |
| <b>5</b>  | Is the amount on line 4a more than \$3,000?<br><input type="checkbox"/> <b>No.</b> Leave line 5 blank and enter -0- on line 6.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$3,000 from the amount on line 4a. Enter the result . . . . .   | <b>5</b>  | 432,888,102 |  |  |
| <b>6</b>  | Multiply the amount on line 5 by 15% (.15) and enter the result . . . . .<br><b>Next.</b> Do you have three or more qualifying children?<br><input type="checkbox"/> <b>No.</b> If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 3 or line 6 on line 13.<br><input type="checkbox"/> <b>Yes.</b> If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7. | <b>6</b>  | 64,933,794  |  |  |

#### Part II Certain Filers Who Have Three or More Qualifying Children

|           |   |           |           |  |  |
|-----------|---|-----------|-----------|--|--|
| <b>7</b>  | Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back . . . . .  | <b>7</b>  | 2,350,779 |  |  |
| <b>8</b>  | <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 60.<br><b>1040A filers:</b> Enter -0-.<br><b>1040NR filers:</b> 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. | <b>8</b>  | 384,612   |  |  |
| <b>9</b>  | Add lines 7 and 8 . . . . .   | <b>9</b>  | 2,735,392 |  |  |
| <b>10</b> | <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 64a and 69.<br><b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back).<br><b>1040NR filers:</b> Enter the amount from Form 1040NR, line 63.                                   | <b>10</b> | 5,643,722 |  |  |
| <b>11</b> | Subtract line 10 from line 9. If zero or less, enter -0- . . . . .  | <b>11</b> | 1,328,900 |  |  |
| <b>12</b> | Enter the <b>larger</b> of line 6 or line 11 . . . . .<br><b>Next,</b> enter the <b>smaller</b> of line 3 or line 12 on line 13.  | <b>12</b> | 4,280,197 |  |  |

#### Part III Additional Child Tax Credit

|           |   |           |            |  |  |
|-----------|---|-----------|------------|--|--|
| <b>13</b> | <b>This is your additional child tax credit</b> . . . . . | <b>13</b> | 27,499,364 |  |  |
|-----------|---|-----------|------------|--|--|

Enter this amount on Form 1040, line 65, Form 1040A, line 42, or Form 1040NR, line 61.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8814**  
 Department of the Treasury  
 Internal Revenue Service (99)  
 Name(s) shown on your return

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

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

OMB No. 1545-0074

**2009**  
 Attachment  
 Sequence No. **40**

Total Forms Filed = 182,510

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 = 119,791

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

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

|   |   |           |         |    |
|---|---|-----------|---------|----|
| <b>1a</b>   | Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions   | <b>1a</b> | 57,030  |    |
| <b>b</b>  | Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a   | <b>1b</b> | 3,592   |    |
| <b>2a</b>   | Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions  | <b>2a</b> | 87,395  |    |
| <b>b</b>  | Enter your child's qualified dividends included on line 2a. See the instructions  | <b>2b</b> | 36,089  |    |
| <b>3</b>  | Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions   | <b>3</b>  | 4,897   |    |
| <b>4</b>  | Add lines 1a, 2a, and 3. If the total is \$1,900 or less, skip lines 5 through 12 and go to line 13. If the total is \$9,500 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income                            | <b>4</b>  | 119,975 |    |
| <b>5</b>  | Base amount   | <b>5</b>  | 1,900   | 00 |
| <b>6</b>  | Subtract line 5 from line 4   | <b>6</b>  | 26,777  |    |
| <b>If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.</b> |   |           |         |    |
| <b>7</b>  | Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)  | <b>7</b>  |         |    |
| <b>8</b>  | Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)   | <b>8</b>  |         |    |
| <b>9</b>  | Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return   | <b>9</b>  | 10,069  |    |
| <b>10</b>   | Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return   | <b>10</b> | 1,097   |    |
| <b>11</b>   | Add lines 9 and 10  | <b>11</b> | 10,613  |    |
| <b>12</b>   | Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below | <b>12</b> | 25,842  |    |

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

|           |   |           |         |    |
|-----------|---|-----------|---------|----|
| <b>13</b> | Amount not taxed  | <b>13</b> | 950     | 00 |
| <b>14</b> | Subtract line 13 from line 4. If the result is zero or less, enter -0-  | <b>14</b> | 109,049 |    |
| <b>15</b> | <b>Tax.</b> Is the amount on line 14 less than \$950?<br><input type="checkbox"/> <b>No.</b> Enter \$95 here and see the <b>Note</b> below.<br><input type="checkbox"/> <b>Yes.</b> Multiply line 14 by 10% (.10). Enter the result here and see the <b>Note</b> below. | <b>15</b> | 109,048 |    |

**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.

Form **8814**  
Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on your return

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

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

OMB No. 1545-0074

**2009**  
Attachment  
Sequence No. **40**

Total Forms Filed = 182,510

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

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

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

|   |   |           |         |    |
|---|---|-----------|---------|----|
| <b>1a</b>   | Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions . . . . .   | <b>1a</b> | 115,611 |    |
| <b>b</b>  | Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a . . . . .   | <b>1b</b> | 1,842   |    |
| <b>2a</b>   | Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions . . . . .  | <b>2a</b> | 169,612 |    |
| <b>b</b>  | Enter your child's qualified dividends included on line 2a. See the instructions . . . . .  | <b>2b</b> | 45,139  |    |
| <b>3</b>  | Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .   | <b>3</b>  | 3,297   |    |
| <b>4</b>  | Add lines 1a, 2a, and 3. If the total is \$1,900 or less, skip lines 5 through 12 and go to line 13. If the total is \$9,500 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income . . . . .                            | <b>4</b>  | 288,520 |    |
| <b>5</b>  | Base amount . . . . .   | <b>5</b>  | 1,900   | 00 |
| <b>6</b>  | Subtract line 5 from line 4 . . . . .   | <b>6</b>  | 48,168  |    |
| <b>If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.</b> |   |           |         |    |
| <b>7</b>  | Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .  | <b>7</b>  | .       |    |
| <b>8</b>  | Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .   | <b>8</b>  | .       |    |
| <b>9</b>  | Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return . . . . .   | <b>9</b>  | 7,595   |    |
| <b>10</b>   | Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return . . . . .   | <b>10</b> | 1,274   |    |
| <b>11</b>   | Add lines 9 and 10 . . . . .  | <b>11</b> | 8,868   |    |
| <b>12</b>   | Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below . . . . . | <b>12</b> | 40,703  |    |

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

|           |   |           |        |    |
|-----------|---|-----------|--------|----|
| <b>13</b> | Amount not taxed . . . . .  | <b>13</b> | 950    | 00 |
| <b>14</b> | Subtract line 13 from line 4. If the result is zero or less, enter -0- . . . . .  | <b>14</b> | 81,309 |    |
| <b>15</b> | <b>Tax.</b> Is the amount on line 14 less than \$950?<br><input type="checkbox"/> <b>No.</b> Enter \$95 here and see the <b>Note</b> below.<br><input type="checkbox"/> <b>Yes.</b> Multiply line 14 by 10% (.10). Enter the result here and see the <b>Note</b> below. | <b>15</b> | 8,171  |    |

**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)

OMB No. 1545-1190

**2009**

Attachment  
Sequence No. **109**

▶ Attach to your tax return.

Name(s) shown on tax return

**Total Forms Filed = 137,547**

Identifying number

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

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

1 Description of like-kind property given up:

-----

2 Description of like-kind property received:

-----

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

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

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

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

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

**Part II Related Party Exchange Information**

| 8 Name of related party  | Relationship to you | Related party's identifying number |
|--|---------------------|------------------------------------|
| Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code) |                     |                                    |

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

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

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

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

- a  The disposition was after the death of either of the related parties.
- b  The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
- c  You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

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

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

OMB No. 1545-1190

**2009**

Attachment  
Sequence No. **109**

▶ Attach to your tax return.

Name(s) shown on tax return

**Total Forms Filed = 137,547**

Identifying number

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

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

**1** Description of like-kind property given up:

-----

**2** Description of like-kind property received:

-----

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

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

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

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

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

**Part II Related Party Exchange Information**

| <b>8</b> 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, and three numerical columns. Rows 12-25 include FMV, adjusted basis, gain/loss, 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.

Table with 5 columns: Line number, Description, and three numerical columns. Rows 26-38 include certificate number, descriptions of divested and replacement property, date sold, sales price, basis, realized gain, cost of replacement property, deferred gain, and basis of replacement property.

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 FMV, Adjusted basis, Gain or (loss), 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 5 columns: Line number, Description, Sub-column 1, Sub-column 2, Total. Rows 26-38 include certificate number, descriptions of divested and replacement property, Date divested property was sold, Sales price, Basis, Realized gain, Cost of replacement property, Deferred gain, and Basis of replacement property.

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.**

**2009**  
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 = 4,028,660

**Part I Part of Your Home Used for Business**

|   |   |   |           |
|---|---|---|-----------|
| 1   | Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)  | 1 | 3,759,885 |
| 2   | Total area of home  | 2 | 3,764,360 |
| 3   | Divide line 1 by line 2. Enter the result as a percentage   | 3 | %         |
| <b>For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.</b> |   |   |           |
| 4   | Multiply days used for daycare during year by hours used per day  | 4 | hr.       |
| 5   | Total hours available for use during the year (365 days x 24 hours) (see instructions)  | 5 | 8,760 hr. |
| 6   | Divide line 4 by line 5. Enter the result as a decimal amount   | 6 | .         |
| 7   | Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 | 7 | %         |

**Part II Figure Your Allowable Deduction**

|   |  |                     |                       |           |
|---|--|---------------------|-----------------------|-----------|
| 8   | Enter the amount from Schedule C, line 29, 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                   | 3,825,071             |           |
| <b>See instructions for columns (a) and (b) before completing lines 9-21.</b> |  |                     |                       |           |
|   |  | (a) Direct expenses | (b) Indirect expenses |           |
| 9   | Casualty losses (see instructions)   | 9                   | 13,775                | 21,439    |
| 10  | Deductible mortgage interest (see instructions)  | 10                  | 103,132               | 2,318,204 |
| 11  | Real estate taxes (see instructions)   | 11                  | 92,811                | 2,548,344 |
| 12  | Add lines 9, 10, and 11  | 12                  | 139,305               | 2,710,483 |
| 13  | Multiply line 12, column (b) by line 7   | 13                  | 2,704,258             |           |
| 14  | Add line 12, column (a) and line 13  | 14                  | 2,770,288             |           |
| 15  | Subtract line 14 from line 8. If zero or less, enter -0-   | 15                  | 2,603,831             |           |
| 16  | Excess mortgage interest (see instructions)  | 16                  | *                     | 25,149    |
| 17  | Insurance  | 17                  | 99,355                | 2,489,582 |
| 18  | Rent   | 18                  | 75,175                | 591,279   |
| 19  | Repairs and maintenance  | 19                  | 237,617               | 1,275,949 |
| 20  | Utilities  | 20                  | 248,844               | 3,081,217 |
| 21  | Other expenses (see instructions)  | 21                  | 178,687               | 906,846   |
| 22  | Add lines 16 through 21  | 22                  | 511,582               | 3,296,493 |
| 23  | Multiply line 22, column (b) by line 7   | 23                  | 3,285,270             |           |
| 24  | Carryover of operating expenses from 2008 Form 8829, line 42   | 24                  | 860,747               |           |
| 25  | Add line 22 column (a), line 23, and line 24   | 25                  | 3,618,713             |           |
| 26  | Allowable operating expenses. Enter the smaller of line 15 or line 25  | 26                  | 2,438,634             |           |
| 27  | Limit on excess casualty losses and depreciation. Subtract line 26 from line 15  | 27                  | 2,397,817             |           |
| 28  | Excess casualty losses (see instructions)  | 28                  | 8,920                 |           |
| 29  | Depreciation of your home from line 41 below   | 29                  | 1,824,234             |           |
| 30  | Carryover of excess casualty losses and depreciation from 2008 Form 8829, line 43  | 30                  | 470,527               |           |
| 31  | Add lines 28 through 30  | 31                  | 1,863,872             |           |
| 32  | Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31   | 32                  | 1,150,521             |           |
| 33  | Add lines 14, 26, and 32   | 33                  | 3,408,797             |           |
| 34  | Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)  | 34                  | 33,317                |           |
| 35  | <b>Allowable expenses for business use of your home.</b> Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions            | 35                  | 3,403,789             |           |

**Part III Depreciation of Your Home**

|    |   |    |           |
|----|---|----|-----------|
| 36 | Enter the smaller of your home's adjusted basis or its fair market value (see instructions)             | 36 | 1,804,577 |
| 37 | Value of land included on line 36   | 37 | 1,109,713 |
| 38 | Basis of building. Subtract line 37 from line 36  | 38 | 1,797,263 |
| 39 | Business basis of building. Multiply line 38 by line 7.   | 39 | 1,789,149 |
| 40 | Depreciation percentage (see instructions)  | 40 | %         |
| 41 | Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above | 41 | 1,824,234 |

**Part IV Carryover of Unallowed Expenses to 2010**

|    |  |    |           |
|----|--|----|-----------|
| 42 | Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-                      | 42 | 1,422,556 |
| 43 | Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0- | 43 | 790,156   |

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

Cat. No. 13232M

Form **8829** (2009)

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

Form **8829**  
Department of the Treasury  
Internal Revenue Service (99)

### Expenses for Business Use of Your Home

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

▶ **See separate instructions.**

OMB No. 1545-0074

**2009**

Attachment Sequence No. **66**

Name(s) of proprietor(s)

Total Forms Filed = 4,028,660

Your social security number

#### Part I Part of Your Home Used for Business

|   |   |   |           |
|---|---|---|-----------|
| 1   | Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)  | 1 | 1,387,135 |
| 2   | Total area of home  | 2 | 8,030,590 |
| 3   | Divide line 1 by line 2. Enter the result as a percentage   | 3 | %         |
| <b>For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.</b> |   |   |           |
| 4   | Multiply days used for daycare during year by hours used per day  | 4 | hr.       |
| 5   | Total hours available for use during the year (365 days x 24 hours) (see instructions)  | 5 | 8,760 hr. |
| 6   | Divide line 4 by line 5. Enter the result as a decimal amount   | 6 | .         |
| 7   | Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 | 7 | %         |

#### Part II Figure Your Allowable Deduction

|   |  |                     |                       |
|---|--|---------------------|-----------------------|
| 8   | Enter the amount from Schedule C, line 29, 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                   | 63,595,032            |
| <b>See instructions for columns (a) and (b) before completing lines 9-21.</b> |  |                     |                       |
|   |  | (a) Direct expenses | (b) Indirect expenses |
| 9   | Casualty losses (see instructions)   | 9                   | 293,357               |
| 10  | Deductible mortgage interest (see instructions)  | 10                  | 441,990               |
| 11  | Real estate taxes (see instructions)   | 11                  | 121,098               |
| 12  | Add lines 9, 10, and 11  | 12                  | 856,445               |
| 13  | Multiply line 12, column (b) by line 7   | 13                  | 5,156,431             |
| 14  | Add line 12, column (a) and line 13  | 14                  | 6,012,876             |
| 15  | Subtract line 14 from line 8. If zero or less, enter -0-   | 15                  | 69,688,735            |
| 16  | Excess mortgage interest (see instructions)  | 16                  | *                     |
| 17  | Insurance  | 17                  | 51,605                |
| 18  | Rent   | 18                  | 348,632               |
| 19  | Repairs and maintenance  | 19                  | 201,212               |
| 20  | Utilities  | 20                  | 341,355               |
| 21  | Other expenses (see instructions)  | 21                  | 156,080               |
| 22  | Add lines 16 through 21  | 22                  | 1,115,507             |
| 23  | Multiply line 22, column (b) by line 7   | 23                  | 4,588,059             |
| 24  | Carryover of operating expenses from 2008 Form 8829, line 42   | 24                  | 2,700,955             |
| 25  | Add line 22 column (a), line 23, and line 24   | 25                  | 8,404,521             |
| 26  | Allowable operating expenses. Enter the smaller of line 15 or line 25  | 26                  | 4,052,162             |
| 27  | Limit on excess casualty losses and depreciation. Subtract line 26 from line 15  | 27                  | 65,636,572            |
| 28  | Excess casualty losses (see instructions)  | 28                  | 25,349                |
| 29  | Depreciation of your home from line 41 below   | 29                  | 1,370,885             |
| 30  | Carryover of excess casualty losses and depreciation from 2008 Form 8829, line 43  | 30                  | 1,120,902             |
| 31  | Add lines 28 through 30  | 31                  | 2,517,136             |
| 32  | Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31   | 32                  | 922,188               |
| 33  | Add lines 14, 26, and 32   | 33                  | 10,987,226            |
| 34  | Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)  | 34                  | 308,900               |
| 35  | <b>Allowable expenses for business use of your home.</b> Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions            | 35                  | 10,678,327            |

#### Part III Depreciation of Your Home

|    |   |    |             |
|----|---|----|-------------|
| 36 | Enter the smaller of your home's adjusted basis or its fair market value (see instructions)             | 36 | 433,702,403 |
| 37 | Value of land included on line 36   | 37 | 77,778,041  |
| 38 | Basis of building. Subtract line 37 from line 36  | 38 | 355,924,362 |
| 39 | Business basis of building. Multiply line 38 by line 7.   | 39 | 49,753,376  |
| 40 | Depreciation percentage (see instructions)  | 40 | %           |
| 41 | Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above | 41 | 1,370,885   |

#### Part IV Carryover of Unallowed Expenses to 2010

|    |  |    |           |
|----|--|----|-----------|
| 42 | Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-                      | 42 | 4,352,358 |
| 43 | Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0- | 43 | 1,594,948 |

Form **8834**

NUMBER OF RETURNS FILED FOR SELECTED LINES  
**Qualified Plug-in Electric and Electric Vehicle Credit**

OMB No. 1545-1374

**2009**

Attachment Sequence No. **111**

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Total Forms Filed = 3,399

Identifying number

**Part I Qualified Plug-in Electric Vehicle Credit** (For vehicles acquired and placed in service after February 17, 2009)

**Section A—Vehicle Information**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 11 and 18.

|  |          | (a)<br>Vehicle 1 | (b)<br>Vehicle 2 | (c)<br>Vehicle 3 |
|--|----------|------------------|------------------|------------------|
| <b>1</b> Year, make, and model of vehicle . . . . .            | <b>1</b> |                  |                  |                  |
| <b>2</b> Enter date vehicle was placed in service (MM/DD/YYYY) | <b>2</b> | / /              | / /              | / /              |
| <b>3</b> Cost of the vehicle . . . . .                         | <b>3</b> |                  |                  |                  |

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Section B and go to Section C. All others, go to Section B.

**Section B—Credit for Business/Investment Use Part of Vehicle**

|   |           |          |          |          |
|---|-----------|----------|----------|----------|
| <b>4</b> Business/investment use percentage (see instructions) . . . . .  | <b>4</b>  | %        | %        | %        |
| <b>5</b> Multiply line 3 by line 4 . . . . .  | <b>5</b>  |          |          |          |
| <b>6</b> Section 179 expense deduction (see instructions) . . . . .   | <b>6</b>  |          |          |          |
| <b>7</b> Subtract line 6 from line 5 . . . . .  | <b>7</b>  |          |          |          |
| <b>8</b> Multiply line 7 by 10% (.10) . . . . .   | <b>8</b>  |          |          |          |
| <b>9</b> Maximum credit per vehicle . . . . .   | <b>9</b>  | 2,500 00 | 2,500 00 | 2,500 00 |
| <b>10</b> Enter the <b>smaller</b> of line 8 or line 9 . . . . .  | <b>10</b> |          |          |          |
| <b>11</b> Add columns (a) through (c) on line 10 . . . . .  | <b>11</b> |          |          | 68       |
| <b>12</b> Qualified plug-in electric vehicle credit from partnerships and S corporations . . . . .  | <b>12</b> |          |          | 47       |
| <b>13</b> <b>Business/investment use part of credit.</b> Add lines 11 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1z . . . . . | <b>13</b> |          |          | 115      |

**Section C—Credit for Personal Use Part of Vehicle**

|  |           | (a)<br>Vehicle 1 | (b)<br>Vehicle 2 | (c)<br>Vehicle 3 |
|--|-----------|------------------|------------------|------------------|
| <b>14</b> If you skipped Section B, enter the amount from line 3. If you completed Section B, subtract line 5 from line 3 . . . . .  | <b>14</b> |                  |                  |                  |
| <b>15</b> Multiply line 14 by 10% (.10) . . . . .  | <b>15</b> |                  |                  |                  |
| <b>16</b> Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 10 from line 9 . . . . .  | <b>16</b> |                  |                  |                  |
| <b>17</b> Enter the <b>smaller</b> of line 15 or line 16 . . . . .   | <b>17</b> |                  |                  |                  |
| <b>18</b> Add columns (a) through (c) on line 17 . . . . .   | <b>18</b> |                  |                  | 3,248            |
| <b>19</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .  | <b>19</b> |                  |                  |                  |
| <b>20</b> Enter the total (if any) of your credits from Form 1040, lines 47 through 50; Form 5695, line 11; and Schedule R, line 24; <b>or</b> Form 1040NR, lines 44 through 46; and Form 5695, line 11 . . . . .  | <b>20</b> |                  |                  | 1,713            |
| <b>21</b> Subtract line 20 from line 19. If zero or less, <b>stop</b> . You cannot claim the personal use part of the credit . . . . .   | <b>21</b> |                  |                  | 3,372            |
| <b>22</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 18 or line 21. Report the total of this amount and the amount (if any) from line 29 on Form 1040, line 53 (or Form 1040NR, line 49) and check box <b>c</b> on that line. If line 21 is smaller than line 18, see instructions . . . . . | <b>22</b> |                  |                  | 3,230            |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form **8834** (2009)

Form **8834**

**Qualified Plug-in Electric and Electric Vehicle Credit**

OMB No. 1545-1374

**2009**

Attachment Sequence No. **111**

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Total Forms Filed = 3,399

Identifying number

**Part I Qualified Plug-in Electric Vehicle Credit** (For vehicles acquired and placed in service after February 17, 2009)

**Section A—Vehicle Information**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 11 and 18.

|  | (a)<br>Vehicle 1 | (b)<br>Vehicle 2 | (c)<br>Vehicle 3 |
|--|------------------|------------------|------------------|
| <b>1</b> Year, make, and model of vehicle . . . . .            |                  |                  |                  |
| <b>2</b> Enter date vehicle was placed in service (MM/DD/YYYY) | / /              | / /              | / /              |
| <b>3</b> Cost of the vehicle . . . . .                         |                  |                  |                  |

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Section B and go to Section C. All others, go to Section B.

**Section B—Credit for Business/Investment Use Part of Vehicle**

|   |       |    |       |    |       |    |
|---|-------|----|-------|----|-------|----|
| <b>4</b> Business/investment use percentage (see instructions) . . . . .  |       | %  |       | %  |       | %  |
| <b>5</b> Multiply line 3 by line 4 . . . . .  |       |    |       |    |       |    |
| <b>6</b> Section 179 expense deduction (see instructions) . . . . .   |       |    |       |    |       |    |
| <b>7</b> Subtract line 6 from line 5 . . . . .  |       |    |       |    |       |    |
| <b>8</b> Multiply line 7 by 10% (.10) . . . . .   |       |    |       |    |       |    |
| <b>9</b> Maximum credit per vehicle . . . . .   | 2,500 | 00 | 2,500 | 00 | 2,500 | 00 |
| <b>10</b> Enter the <b>smaller</b> of line 8 or line 9 . . . . .  |       |    |       |    |       |    |
| <b>11</b> Add columns (a) through (c) on line 10 . . . . .  |       |    |       |    | 272   |    |
| <b>12</b> Qualified plug-in electric vehicle credit from partnerships and S corporations . . . . .  |       |    |       |    | 92    |    |
| <b>13</b> <b>Business/investment use part of credit.</b> Add lines 11 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1z . . . . . |       |    |       |    | 364   |    |

**Section C—Credit for Personal Use Part of Vehicle**

|  | (a)<br>Vehicle 1 | (b)<br>Vehicle 2 | (c)<br>Vehicle 3 |
|--|------------------|------------------|------------------|
| <b>14</b> If you skipped Section B, enter the amount from line 3. If you completed Section B, subtract line 5 from line 3 . . . . .  |                  |                  |                  |
| <b>15</b> Multiply line 14 by 10% (.10) . . . . .  |                  |                  |                  |
| <b>16</b> Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 10 from line 9 . . . . .  |                  |                  |                  |
| <b>17</b> Enter the <b>smaller</b> of line 15 or line 16 . . . . .   |                  |                  |                  |
| <b>18</b> Add columns (a) through (c) on line 17 . . . . .   |                  |                  | 2,520            |
| <b>19</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .  |                  |                  |                  |
| <b>20</b> Enter the total (if any) of your credits from Form 1040, lines 47 through 50; Form 5695, line 11; and Schedule R, line 24; <b>or</b> Form 1040NR, lines 44 through 46; and Form 5695, line 11 . . . . .  |                  |                  | 4,344            |
| <b>21</b> Subtract line 20 from line 19. If zero or less, <b>stop</b> . You cannot claim the personal use part of the credit . . . . .   |                  |                  | 313,446          |
| <b>22</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 18 or line 21. Report the total of this amount and the amount (if any) from line 29 on Form 1040, line 53 (or Form 1040NR, line 49) and check box <b>c</b> on that line. If line 21 is smaller than line 18, see instructions . . . . . |                  |                  | 2,490            |

**Part II Qualified Electric Vehicle Credit**

**Caution.** This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

|   |            |       |  |
|---|------------|-------|--|
| <b>23</b> Qualified electric vehicle passive activity credits allowed for 2009 (see instructions) . . . . .   | <b>23</b>  | *     |  |
| <b>24</b> Regular tax before credits:<br><ul style="list-style-type: none"> <li>● Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 41. }</li> <li>● Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return }</li> <li>● Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return }</li> </ul> | <b>24</b>  |       |  |
| <b>25</b> Credits that reduce regular tax before the qualified electric vehicle credit:   |            |       |  |
| <b>a</b> Foreign tax credit . . . . .   | <b>25a</b> |       |  |
| <b>b</b> Credits from Form 1040, lines 48 through 52 (or Form 1040NR, lines 45 through 48); Form 8859, line 11; line 22 of this form; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24 . . . . .   | <b>25b</b> | 3,252 |  |
| <b>c</b> American Samoa economic development credit (Form 5735) . . . . .   | <b>25c</b> | 0     |  |
| <b>d</b> Add lines 25a through 25c . . . . .  | <b>25d</b> | 3,311 |  |
| <b>26</b> Net regular tax. Subtract line 25d from line 24. If zero or less, stop here; <b>do not</b> file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I . . . . .   | <b>26</b>  | 2,341 |  |
| <b>27</b> Tentative minimum tax:<br><ul style="list-style-type: none"> <li>● Individuals. Enter the amount from Form 6251, line 34. }</li> <li>● Corporations. Enter the amount from Form 4626, line 12. }</li> <li>● Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. }</li> </ul>   | <b>27</b>  | 819   |  |
| <b>28</b> Subtract line 27 from line 26. If zero or less, stop here; <b>do not</b> file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I . . . . .   | <b>28</b>  | 2,331 |  |
| <b>29</b> <b>Qualified electric vehicle credit.</b> Enter the <b>smaller</b> of line 23 or line 28. Report the total of this amount and the amount (if any) from line 22 on Form 1040, line 53; Form 1040NR, line 49; Form 1120, Schedule J, line 5b; Form 1041, Schedule G, line 2b; or the appropriate line of your return. If line 28 is smaller than line 23, see instructions . . . . . ▶  | <b>29</b>  | *     |  |

**General Instructions**

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

**What's New**

The American Recovery and Reinvestment Tax Act of 2009 added the qualified plug-in electric vehicle credit for qualified plug-in electric vehicles acquired (as defined on page 3) after February 17, 2009, and before January 1, 2012.

**Purpose of Form**

Use Form 8834 to claim the qualified plug-in electric vehicle credit and any qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR, Passive Activity Credit Limitations (for individuals, trusts, and estates), or Form 8810, Corporate Passive Activity Loss and Credit Limitations (for corporations), for the current tax year).

The qualified plug-in electric vehicle credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit allowed against both the regular tax and the alternative minimum tax.

Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1z of Form 3800.

**Qualified Plug-in Electric Vehicle Credit**

**Qualified Plug-in Electric Vehicle**

This is a vehicle made by a manufacturer that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source of electricity and has a capacity of not less than:

- 2.5 kilowatt hours if the vehicle has 2 or 3 wheels, or
- 4 kilowatt hours if the vehicle has 4 wheels.

The vehicle must also be either:

- A low speed vehicle, or
- A vehicle with 2 or 3 wheels that, according to the manufacturer, has a loaded weight (GVWR) of less than 14,000 pounds.

A low speed vehicle is a vehicle that:

- Has 4 wheels,
- Can attain a speed of more than 20 but not more than 25 miles per hour after 1 mile on a paved level surface, and
- According to the manufacturer, has a loaded weight (GVWR) of less than 3,000 pounds.

**Certification and other requirements.** Generally, you can rely on the manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that a specific make, model, and model year vehicle qualifies for the credit.

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

**Part II Qualified Electric Vehicle Credit**

**Caution.** This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

|  |            |         |  |
|--|------------|---------|--|
| <b>23</b> Qualified electric vehicle passive activity credits allowed for 2009 (see instructions) . . . . .  | <b>23</b>  | *       |  |
| <b>24</b> Regular tax before credits:  | <b>24</b>  |         |  |
| <ul style="list-style-type: none"> <li>● Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 41. }</li> <li>● Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return</li> <li>● Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return</li> </ul> |            |         |  |
| <b>25</b> Credits that reduce regular tax before the qualified electric vehicle credit:  |            |         |  |
| <b>a</b> Foreign tax credit . . . . .  | <b>25a</b> |         |  |
| <b>b</b> Credits from Form 1040, lines 48 through 52 (or Form 1040NR, lines 45 through 48); Form 8859, line 11; line 22 of this form; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24 . . . . .  | <b>25b</b> | 7,186   |  |
| <b>c</b> American Samoa economic development credit (Form 5735) . . . . .  | <b>25c</b> | 0       |  |
| <b>d</b> Add lines 25a through 25c . . . . .   | <b>25d</b> | 10,547  |  |
| <b>26</b> Net regular tax. Subtract line 25d from line 24. If zero or less, stop here; <b>do not</b> file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I . . . . .  | <b>26</b>  | 295,702 |  |
| <b>27</b> Tentative minimum tax:   | <b>27</b>  | 231,928 |  |
| <ul style="list-style-type: none"> <li>● Individuals. Enter the amount from Form 6251, line 34. }</li> <li>● Corporations. Enter the amount from Form 4626, line 12.</li> <li>● Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. }</li> </ul>  |            |         |  |
| <b>28</b> Subtract line 27 from line 26. If zero or less, stop here; <b>do not</b> file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I . . . . .  |            |         |  |
| <b>28</b> Subtract line 27 from line 26. If zero or less, stop here; <b>do not</b> file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I . . . . .  | <b>28</b>  | 63,790  |  |
| <b>29</b> <b>Qualified electric vehicle credit.</b> Enter the <b>smaller</b> of line 23 or line 28. Report the total of this amount and the amount (if any) from line 22 on Form 1040, line 53; Form 1040NR, line 49; Form 1120, Schedule J, line 5b; Form 1041, Schedule G, line 2b; or the appropriate line of your return. If line 28 is smaller than line 23, see instructions . . . . . ▶                           | <b>29</b>  | *       |  |

**General Instructions**

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

**What's New**

The American Recovery and Reinvestment Tax Act of 2009 added the qualified plug-in electric vehicle credit for qualified plug-in electric vehicles acquired (as defined on page 3) after February 17, 2009, and before January 1, 2012.

**Purpose of Form**

Use Form 8834 to claim the qualified plug-in electric vehicle credit and any qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR, Passive Activity Credit Limitations (for individuals, trusts, and estates), or Form 8810, Corporate Passive Activity Loss and Credit Limitations (for corporations), for the current tax year).

The qualified plug-in electric vehicle credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit allowed against both the regular tax and the alternative minimum tax.

Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1z of Form 3800.

**Qualified Plug-in Electric Vehicle Credit**

**Qualified Plug-in Electric Vehicle**

This is a vehicle made by a manufacturer that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source of electricity and has a capacity of not less than:

- 2.5 kilowatt hours if the vehicle has 2 or 3 wheels, or
- 4 kilowatt hours if the vehicle has 4 wheels.

The vehicle must also be either:

- A low speed vehicle, or
- A vehicle with 2 or 3 wheels that, according to the manufacturer, has a loaded weight (GVWR) of less than 14,000 pounds.

A low speed vehicle is a vehicle that:

- Has 4 wheels,
- Can attain a speed of more than 20 but not more than 25 miles per hour after 1 mile on a paved level surface, and
- According to the manufacturer, has a loaded weight (GVWR) of less than 3,000 pounds.

**Certification and other requirements.** Generally, you can rely on the manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that a specific make, model, and model year vehicle qualifies for the credit.

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

OMB No. 1545-1362

**2009**

Attachment  
Sequence No. **95**

Form **8835**  
Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Total Forms Filed = 2,447

Identifying number

**Part I Electricity Produced at Qualified Facilities Placed in Service Prior to October 23, 2004**

|  |   |                  |           |     |  |
|--|---|------------------|-----------|-----|--|
| <b>1</b>   | Kilowatt-hours produced and sold (see instructions) . . . . .   | × 0.021          | <b>1</b>  | *   |  |
| <b>2</b>   | Phaseout adjustment (see instructions) . . . . .  | \$ _____ × _____ | <b>2</b>  | 0   |  |
| <b>3</b>   | Credit before reduction. Subtract line 2 from line 1 . . . . .  |                  | <b>3</b>  | *   |  |
| <b>Reduction for government grants, subsidized financing, and other credits:</b> |   |                  |           |     |  |
| <b>4</b>   | Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) . . . . . |                  | <b>4</b>  | *   |  |
| <b>5</b>   | Total of additions to the capital account for the project for this and all prior tax years . . . . .  |                  | <b>5</b>  | *   |  |
| <b>6</b>   | Divide line 4 by line 5. Show as a decimal carried to at least 4 places . . . . .   |                  | <b>6</b>  | *   |  |
| <b>7</b>   | Multiply line 3 by line 6 . . . . .   |                  | <b>7</b>  | 0   |  |
| <b>8</b>   | Subtract line 7 from line 3 . . . . .   |                  | <b>8</b>  | *   |  |
| <b>9</b>   | Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .   |                  | <b>9</b>  | 770 |  |
| <b>10</b>  | Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1f . . . . .                    |                  | <b>10</b> | 788 |  |
| <b>11</b>  | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)   |                  | <b>11</b> |     |  |
| <b>12</b>  | <b>Cooperatives, estates, and trusts.</b> Subtract line 11 from line 10. Report this amount on Form 3800, line 1f   |                  | <b>12</b> |     |  |

**Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005**

|   |   |                  |           |       |  |
|---|---|------------------|-----------|-------|--|
| <b>Electricity produced at qualified facilities using wind, closed-loop biomass, geothermal, and solar</b>  |   |                  |           |       |  |
| <b>13</b>   | Kilowatt-hours produced and sold (see instructions) . . . . .   | × 0.021          | <b>13</b> | *     |  |
| <b>Electricity produced at qualified facilities from open-loop biomass, small irrigation power, landfill gas, trash, hydropower, and electricity produced from marine and hydrokinetic renewables</b> |   |                  |           |       |  |
| <b>14</b>   | Kilowatt-hours produced and sold (see instructions) . . . . .   | × 0.011          | <b>14</b> | *     |  |
| <b>15</b>   | Add lines 13 and 14 . . . . .   |                  | <b>15</b> | 19    |  |
| <b>16</b>   | Phaseout adjustment (see instructions) . . . . .  | \$ _____ × _____ | <b>16</b> | 0     |  |
| <b>17</b>   | Subtract line 16 from line 15 . . . . .   |                  | <b>17</b> | 19    |  |
| <b>Refined coal produced at a qualified refined coal production facility</b>  |   |                  |           |       |  |
| <b>18</b>   | Tons produced and sold (see instructions) . . . . .   | × \$6.20         | <b>18</b> | *     |  |
| <b>19</b>   | Phaseout adjustment (see instructions) . . . . .  | \$ _____ × _____ | <b>19</b> | 0     |  |
| <b>20</b>   | Subtract line 19 from line 18 . . . . .   |                  | <b>20</b> | *     |  |
| <b>Steel industry fuel produced at a qualified refined coal production facility</b>   |   |                  |           |       |  |
| <b>21</b>   | Barrel-of-oil equivalents produced and sold (see instructions) . . . . .  | × \$2.00         | <b>21</b> | 0     |  |
| <b>Indian coal produced at a qualified Indian coal production facility</b>  |   |                  |           |       |  |
| <b>22</b>   | Tons produced and sold (see instructions) . . . . .   | × \$1.625        | <b>22</b> | 0     |  |
| <b>23</b>   | Credit before reduction. Add lines 17, 20, 21, and 22 . . . . .   |                  | <b>23</b> | 22    |  |
| <b>Reduction for government grants, subsidized financing, and other credits:</b>  |   |                  |           |       |  |
| <b>24</b>   | Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) . . . . . |                  | <b>24</b> | 0     |  |
| <b>25</b>   | Total of additions to the capital account for the project for this and all prior tax years . . . . .  |                  | <b>25</b> | 0     |  |
| <b>26</b>   | Divide line 24 by line 25. Show as a decimal carried to at least 4 places . . . . .   |                  | <b>26</b> | 0     |  |
| <b>27</b>   | Multiply line 23 by the smaller of 1/2 or line 26 . . . . .   |                  | <b>27</b> | 0     |  |
| <b>28</b>   | Subtract line 27 from line 23 . . . . .   |                  | <b>28</b> | 22    |  |
| <b>29</b>   | Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .   |                  | <b>29</b> | 1,226 |  |
| <b>30</b>   | Add lines 28 and 29. Partnerships and S corporations, report this amount on Schedule K; all others continue to line 31 . . . . .  |                  | <b>30</b> | 1,248 |  |
| <b>31</b>   | Renewable electricity, refined coal, and Indian coal production credit included on line 30 from passive activities (see instructions) . . . . .   |                  | <b>31</b> | 536   |  |
| <b>32</b>   | Subtract line 31 from line 30 . . . . .   |                  | <b>32</b> | 716   |  |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14954R

Form **8835** (2009)

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

Form **8835**  
Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-1362

**2009**

Attachment  
Sequence No. **95**

▶ Attach to your tax return.

Name(s) shown on return

Total Forms Filed = 2,447

Identifying number

#### Part I Electricity Produced at Qualified Facilities Placed in Service Prior to October 23, 2004

|  |   |         |           |       |  |
|--|---|---------|-----------|-------|--|
| <b>1</b>   | Kilowatt-hours produced and sold (see instructions) . . . . .   | × 0.021 | <b>1</b>  | *     |  |
| <b>2</b>   | Phaseout adjustment (see instructions) . . . . .  | \$ ×    | <b>2</b>  | 0     |  |
| <b>3</b>   | Credit before reduction. Subtract line 2 from line 1 . . . . .  |         | <b>3</b>  | *     |  |
| <b>Reduction for government grants, subsidized financing, and other credits:</b> |   |         |           |       |  |
| <b>4</b>   | Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) . . . . . |         | <b>4</b>  | *     |  |
| <b>5</b>   | Total of additions to the capital account for the project for this and all prior tax years . . . . .  |         | <b>5</b>  | *     |  |
| <b>6</b>   | Divide line 4 by line 5. Show as a decimal carried to at least 4 places . . . . .   |         | <b>6</b>  | *     |  |
| <b>7</b>   | Multiply line 3 by line 6 . . . . .   |         | <b>7</b>  | 0     |  |
| <b>8</b>   | Subtract line 7 from line 3 . . . . .   |         | <b>8</b>  | *     |  |
| <b>9</b>   | Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .   |         | <b>9</b>  | 2,181 |  |
| <b>10</b>  | Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1f . . . . .                    |         | <b>10</b> | 6,533 |  |
| <b>11</b>  | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)   |         | <b>11</b> |       |  |
| <b>12</b>  | <b>Cooperatives, estates, and trusts.</b> Subtract line 11 from line 10. Report this amount on Form 3800, line 1f   |         | <b>12</b> |       |  |

#### Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005

|   |   |           |           |        |  |
|---|---|-----------|-----------|--------|--|
| <b>Electricity produced at qualified facilities using wind, closed-loop biomass, geothermal, and solar</b>  |   |           |           |        |  |
| <b>13</b>   | Kilowatt-hours produced and sold (see instructions) . . . . .   | × 0.021   | <b>13</b> | *      |  |
| <b>Electricity produced at qualified facilities from open-loop biomass, small irrigation power, landfill gas, trash, hydropower, and electricity produced from marine and hydrokinetic renewables</b> |   |           |           |        |  |
| <b>14</b>   | Kilowatt-hours produced and sold (see instructions) . . . . .   | × 0.011   | <b>14</b> | *      |  |
| <b>15</b>   | Add lines 13 and 14 . . . . .   |           | <b>15</b> | 623    |  |
| <b>16</b>   | Phaseout adjustment (see instructions) . . . . .  | \$ ×      | <b>16</b> | 0      |  |
| <b>17</b>   | Subtract line 16 from line 15 . . . . .   |           | <b>17</b> | 623    |  |
| <b>Refined coal produced at a qualified refined coal production facility</b>  |   |           |           |        |  |
| <b>18</b>   | Tons produced and sold (see instructions) . . . . .   | × \$6.20  | <b>18</b> | *      |  |
| <b>19</b>   | Phaseout adjustment (see instructions) . . . . .  | \$ ×      | <b>19</b> | 0      |  |
| <b>20</b>   | Subtract line 19 from line 18 . . . . .   |           | <b>20</b> | *      |  |
| <b>Steel industry fuel produced at a qualified refined coal production facility</b>   |   |           |           |        |  |
| <b>21</b>   | Barrel-of-oil equivalents produced and sold (see instructions) . . . . .  | × \$2.00  | <b>21</b> | 0      |  |
| <b>Indian coal produced at a qualified Indian coal production facility</b>  |   |           |           |        |  |
| <b>22</b>   | Tons produced and sold (see instructions) . . . . .   | × \$1.625 | <b>22</b> | 0      |  |
| <b>23</b>   | Credit before reduction. Add lines 17, 20, 21, and 22 . . . . .   |           | <b>23</b> | 660    |  |
| <b>Reduction for government grants, subsidized financing, and other credits:</b>  |   |           |           |        |  |
| <b>24</b>   | Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) . . . . . |           | <b>24</b> | 0      |  |
| <b>25</b>   | Total of additions to the capital account for the project for this and all prior tax years . . . . .  |           | <b>25</b> | 0      |  |
| <b>26</b>   | Divide line 24 by line 25. Show as a decimal carried to at least 4 places . . . . .   |           | <b>26</b> | 0      |  |
| <b>27</b>   | Multiply line 23 by the smaller of 1/2 or line 26 . . . . .   |           | <b>27</b> | 0      |  |
| <b>28</b>   | Subtract line 27 from line 23 . . . . .   |           | <b>28</b> | 660    |  |
| <b>29</b>   | Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .   |           | <b>29</b> | 21,184 |  |
| <b>30</b>   | Add lines 28 and 29. Partnerships and S corporations, report this amount on Schedule K; all others continue to line 31 . . . . .  |           | <b>30</b> | 21,843 |  |
| <b>31</b>   | Renewable electricity, refined coal, and Indian coal production credit included on line 30 from passive activities (see instructions) . . . . .   |           | <b>31</b> | 2,505  |  |
| <b>32</b>   | Subtract line 31 from line 30 . . . . .   |           | <b>32</b> | 19,339 |  |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14954R

Form **8835** (2009)

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

|           |  |           |       |  |
|-----------|--|-----------|-------|--|
| <b>33</b> | Renewable electricity, refined coal, and Indian coal production credit allowed for 2009 from a passive activity (see instructions)   | <b>33</b> | 325   |  |
| <b>34</b> | Carryforward of renewable electricity, refined coal, and Indian coal production credit to 2009   | <b>34</b> | 613   |  |
| <b>35</b> | Carryback of renewable electricity, refined coal, and Indian coal production credit from 2010 (see instructions)   | <b>35</b> |       |  |
| <b>36</b> | Add lines 32 through 35. Cooperatives, estates, and trusts, go to line 37; All others: For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for Indian coal produced before 2010 or during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f | <b>36</b> | 1,526 |  |
| <b>37</b> | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)  | <b>37</b> |       |  |
| <b>38</b> | <b>Cooperatives, estates, and trusts.</b> Subtract line 37 from line 36. For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for Indian coal produced before 2010 or during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f               | <b>38</b> |       |  |

**General Instructions**

Section references are to the Internal Revenue Code.

**Purpose of Form**

Use Form 8835 to claim the renewable electricity, refined coal, and Indian coal production credit. The credit is allowed only for the sale of electricity, refined coal, or Indian coal produced in the United States or U.S. possessions from qualified energy resources at a qualified facility (see *Definitions* below).

Generally, if you are a taxpayer that is not a partnership or S corporation, and your only source of this credit is from a partnership, S corporation, estate, trust, or cooperative, you are not required to complete Part I of this form. Instead, you can report this credit directly on line 1f of Form 3800. The following exceptions apply.

- You are an estate or trust and the source credit can be allocated to beneficiaries. For more details, see the Instructions for Form 1041, Schedule K-1, box 13.
- You are a cooperative and the source credit can or must be allocated to patrons. For more details, see the Instructions for Form 1120-C, Schedule J, line 5c.

**Election To Treat a Qualified Facility as Energy Property**

Section 48(a)(5) provides an irrevocable election to treat qualified property (described in section 48(a)(5)(D)) that is part of a qualified investment credit facility (described in section 48(a)(5)(C)) as energy property eligible for the investment credit (reported on Form 3468, Investment Credit) in lieu of a production credit reportable on this form. This election applies to a facility placed in service after 12/31/08, and before 1/1/14, (before 1/1/13 for a wind facility). See Notice 2009-52 and Form 3468, for information on making the election. Notice 2009-52 is available at [www.irs.gov/irb/2009-25\\_IRB/ar09.html](http://www.irs.gov/irb/2009-25_IRB/ar09.html).

**Coordination with Department of Treasury Grants**

If a grant is paid under the American Recovery and Reinvestment Act of 2009 (the Act), section 1603, for placing into service specified energy property (described in Act section 1603(d)), no production credit under

section 45, or investment credit under section 48, is allowed for the property for the current tax year or any subsequent tax year. See section 48(d) for more information.

**How To Figure the Credit**

Generally, the credit for electricity, refined coal, and Indian coal produced from qualified energy resources at a qualified facility during the credit period (see *Definitions* below) is:

- 1.5 cents per kilowatt-hour (kWh) for the sale of electricity produced by the taxpayer;
- 1/2 of 1.5 cents for open-loop biomass, small irrigation, landfill gas, trash, hydropower, and marine and hydrokinetic renewable facilities;
- \$4.375 per ton for the sale of refined coal produced, see section 45(e)(8)(A);
- \$2 per barrel-of-oil equivalent for the sale of steel industry fuel, see section 45(e)(8)(A); or
- \$1.50 per ton for the sale of Indian coal produced.

The credit for electricity produced is proportionately phased out over a 3-cent range when the reference price exceeds the 8-cent threshold price. The refined coal credit is proportionately phased out over an \$8.75 range when the reference price of fuel used as feedstock exceeds 1.7 times the 2002 reference price. The 1.5-cent credit rate, the 8-cent threshold price, the \$4.375 refined coal rate, the reference price of fuel used as a feedstock, the \$2 steel industry fuel rate, and the \$1.50 Indian coal rate are adjusted for inflation. The reference price and the inflation adjustment factor (IAF) for each calendar year are published during the year in the Federal Register. If the reference price is less than the threshold price (adjusted by the IAF), there is no reduction. For electricity produced, if the reference price is more than 3 cents over the adjusted threshold price, there is no credit; if the reference price is more than the threshold price, but not more than 3 cents over the adjusted threshold price, there is a phaseout adjustment on line 2 or line 16. For refined coal produced, if the reference price is more than \$8.75 over the adjusted threshold price, there is no credit; if the reference price is more than the threshold price, but not more than \$8.75 over the adjusted threshold price, there is a phaseout adjustment on line 19.

**Note.** For calendar year 2009, the effective credit rate for electricity, refined coal, and Indian coal produced and sold is, respectively, 2.1 cents per kWh, \$6.20 per ton, and \$1.625 per ton; there is no phaseout adjustment.

**Example.** If the reference price of electricity is 10.0¢ and the adjusted threshold price is 9.0¢, reduce the credit by 1/3 ((10.0¢ - 9.0¢) ÷ 3¢ = .3333). Enter the line 1 credit in the first entry space on line 2, .3333 in the second entry space, and multiply to figure the reduction.

**Definitions**

**Resources** means wind, closed-loop biomass, poultry waste, open-loop biomass, geothermal energy, solar energy, small irrigation power, municipal solid waste, hydropower production, marine and hydrokinetic renewables, refined coal, and Indian coal.

**Closed-loop biomass** is any organic material from a plant that is planted exclusively for use at a qualified facility to produce electricity.

**Poultry waste** is poultry manure and litter, including wood shavings, straw, rice hulls, and other bedding material for the disposition of manure.

**Open-loop biomass** is solid, nonhazardous, cellulosic waste material; lignin material; or agricultural livestock waste nutrients as defined in section 45(c)(3). See Notice 2008-60, 2008-30 I.R.B. 178, for rules related to open-loop biomass, including an expanded definition of a qualified facility and rules related to sales.

**Geothermal energy** is energy derived from a geothermal deposit as defined by section 613(e)(2).

**Small irrigation power** is power generated without any dam or impoundment of water. See section 45(c)(5).

**Municipal solid waste** is solid waste as defined under paragraph 27 of 42 U.S.C. 6903.

**Refined coal** is (1) a liquid, gaseous, or solid fuel produced from coal or high carbon

|           |  |           |        |  |
|-----------|--|-----------|--------|--|
| <b>33</b> | Renewable electricity, refined coal, and Indian coal production credit allowed for 2009 from a passive activity (see instructions)   | <b>33</b> | 11,415 |  |
| <b>34</b> | Carryforward of renewable electricity, refined coal, and Indian coal production credit to 2009   | <b>34</b> | 6,956  |  |
| <b>35</b> | Carryback of renewable electricity, refined coal, and Indian coal production credit from 2010 (see instructions)   | <b>35</b> |        |  |
| <b>36</b> | Add lines 32 through 35. Cooperatives, estates, and trusts, go to line 37; All others: For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for Indian coal produced before 2010 or during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f | <b>36</b> | 37,710 |  |
| <b>37</b> | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)  | <b>37</b> |        |  |
| <b>38</b> | <b>Cooperatives, estates, and trusts.</b> Subtract line 37 from line 36. For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for Indian coal produced before 2010 or during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f               | <b>38</b> |        |  |

**General Instructions**

Section references are to the Internal Revenue Code.

**Purpose of Form**

Use Form 8835 to claim the renewable electricity, refined coal, and Indian coal production credit. The credit is allowed only for the sale of electricity, refined coal, or Indian coal produced in the United States or U.S. possessions from qualified energy resources at a qualified facility (see *Definitions* below).

Generally, if you are a taxpayer that is not a partnership or S corporation, and your only source of this credit is from a partnership, S corporation, estate, trust, or cooperative, you are not required to complete Part I of this form. Instead, you can report this credit directly on line 1f of Form 3800. The following exceptions apply.

- You are an estate or trust and the source credit can be allocated to beneficiaries. For more details, see the Instructions for Form 1041, Schedule K-1, box 13.
- You are a cooperative and the source credit can or must be allocated to patrons. For more details, see the Instructions for Form 1120-C, Schedule J, line 5c.

**Election To Treat a Qualified Facility as Energy Property**

Section 48(a)(5) provides an irrevocable election to treat qualified property (described in section 48(a)(5)(D)) that is part of a qualified investment credit facility (described in section 48(a)(5)(C)) as energy property eligible for the investment credit (reported on Form 3468, Investment Credit) in lieu of a production credit reportable on this form. This election applies to a facility placed in service after 12/31/08, and before 1/1/14, (before 1/1/13 for a wind facility). See Notice 2009-52 and Form 3468, for information on making the election. Notice 2009-52 is available at [www.irs.gov/irb/2009-25\\_IRB/ar09.html](http://www.irs.gov/irb/2009-25_IRB/ar09.html).

**Coordination with Department of Treasury Grants**

If a grant is paid under the American Recovery and Reinvestment Act of 2009 (the Act), section 1603, for placing into service specified energy property (described in Act section 1603(d)), no production credit under

section 45, or investment credit under section 48, is allowed for the property for the current tax year or any subsequent tax year. See section 48(d) for more information.

**How To Figure the Credit**

Generally, the credit for electricity, refined coal, and Indian coal produced from qualified energy resources at a qualified facility during the credit period (see *Definitions* below) is:

- 1.5 cents per kilowatt-hour (kWh) for the sale of electricity produced by the taxpayer;
- 1/2 of 1.5 cents for open-loop biomass, small irrigation, landfill gas, trash, hydropower, and marine and hydrokinetic renewable facilities;
- \$4.375 per ton for the sale of refined coal produced, see section 45(e)(8)(A);
- \$2 per barrel-of-oil equivalent for the sale of steel industry fuel, see section 45(e)(8)(A); or
- \$1.50 per ton for the sale of Indian coal produced.

The credit for electricity produced is proportionately phased out over a 3-cent range when the reference price exceeds the 8-cent threshold price. The refined coal credit is proportionately phased out over an \$8.75 range when the reference price of fuel used as feedstock exceeds 1.7 times the 2002 reference price. The 1.5-cent credit rate, the 8-cent threshold price, the \$4.375 refined coal rate, the reference price of fuel used as a feedstock, the \$2 steel industry fuel rate, and the \$1.50 Indian coal rate are adjusted for inflation. The reference price and the inflation adjustment factor (IAF) for each calendar year are published during the year in the Federal Register. If the reference price is less than the threshold price (adjusted by the IAF), there is no reduction. For electricity produced, if the reference price is more than 3 cents over the adjusted threshold price, there is no credit; if the reference price is more than the threshold price, but not more than 3 cents over the adjusted threshold price, there is a phaseout adjustment on line 2 or line 16. For refined coal produced, if the reference price is more than \$8.75 over the adjusted threshold price, there is no credit; if the reference price is more than the threshold price, but not more than \$8.75 over the adjusted threshold price, there is a phaseout adjustment on line 19.

**Note.** For calendar year 2009, the effective credit rate for electricity, refined coal, and Indian coal produced and sold is, respectively, 2.1 cents per kWh, \$6.20 per ton, and \$1.625 per ton; there is no phaseout adjustment.

**Example.** If the reference price of electricity is 10.0¢ and the adjusted threshold price is 9.0¢, reduce the credit by 1/3 ((10.0¢ - 9.0¢) ÷ 3¢ = .3333). Enter the line 1 credit in the first entry space on line 2, .3333 in the second entry space, and multiply to figure the reduction.

**Definitions**

**Resources** means wind, closed-loop biomass, poultry waste, open-loop biomass, geothermal energy, solar energy, small irrigation power, municipal solid waste, hydropower production, marine and hydrokinetic renewables, refined coal, and Indian coal.

**Closed-loop biomass** is any organic material from a plant that is planted exclusively for use at a qualified facility to produce electricity.

**Poultry waste** is poultry manure and litter, including wood shavings, straw, rice hulls, and other bedding material for the disposition of manure.

**Open-loop biomass** is solid, nonhazardous, cellulosic waste material; lignin material; or agricultural livestock waste nutrients as defined in section 45(c)(3). See Notice 2008-60, 2008-30 I.R.B. 178, for rules related to open-loop biomass, including an expanded definition of a qualified facility and rules related to sales.

**Geothermal energy** is energy derived from a geothermal deposit as defined by section 613(e)(2).

**Small irrigation power** is power generated without any dam or impoundment of water. See section 45(c)(5).

**Municipal solid waste** is solid waste as defined under paragraph 27 of 42 U.S.C. 6903.

**Refined coal** is (1) a liquid, gaseous, or solid fuel produced from coal or high carbon

**Qualified Adoption Expenses**

Form **8839**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040 or 1040NR.**

▶ **See separate instructions.**

**2009**  
Attachment  
Sequence No. **38**

Name(s) shown on return

Your social security number

Total Forms Filed = 93,060

**Before you begin** ✓ Figure the amounts of any of the following credits you are claiming: credit for the elderly or the disabled, nonbusiness energy property credit, qualified plug-in electric vehicle credit, alternative motor vehicle credit, and qualified plug-in electric drive motor vehicle credit.  
✓ 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 and 3 of the instructions for details, including what to do if you need more space.**

| 1       | (a)<br>Child's name |      | (b)<br>Child's year of birth | Check if child was—                  |                                   |                        | (f)<br>Child's identifying number |
|---------|---------------------|------|------------------------------|--------------------------------------|-----------------------------------|------------------------|-----------------------------------|
|         | First               | Last |                              | (c)<br>born before 1992 and disabled | (d)<br>a child with special needs | (e)<br>a foreign child |                                   |
| Child 1 | 0                   |      | 90,399                       | <input type="checkbox"/> 0           | 33,167                            | 20,177                 | 90,549                            |
| Child 2 | 0                   |      | 19,868                       | <input type="checkbox"/> 0           | 9,043                             | 3,685                  | 19,720                            |

**Caution.** If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e) on page 3, before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.

**Part II Adoption Credit**

|  | Child 1     | Child 2     |        |
|--|-------------|-------------|--------|
| 2 Maximum adoption credit per child . . . . .  | \$12,150 00 | \$12,150 00 |        |
| 3 Did you file Form 8839 for a prior year for the same child?<br><input type="checkbox"/> <b>No.</b> Enter -0-.<br><input type="checkbox"/> <b>Yes.</b> See page 4 of the instructions for the amount to enter.  |             |             |        |
| 4 Subtract line 3 from line 2 . . . . .  |             |             |        |
| 5 <b>Qualified adoption expenses</b> (see page 4 of the instructions) . . . . .  | 49,077      | 8,443       |        |
| 6 Enter the <b>smaller</b> of line 4 or line 5 . . . . .   |             |             |        |
| 7 Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12 . . . . .   |             |             | 46,053 |
| 8 Modified adjusted gross income (see page 5 of the instructions) . . . . .  | 8           |             |        |
| 9 Is line 8 more than \$182,180?<br><input type="checkbox"/> <b>No.</b> Skip lines 9 and 10, and enter -0- on line 11.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$182,180 from line 8 . . . . .  | 9           |             |        |
| 10 Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .   |             |             | X      |
| 11 Multiply line 7 by line 10 . . . . .  |             |             |        |
| 12 Subtract line 11 from line 7 . . . . .  |             |             | 41,957 |
| 13 Credit carryforward from prior years (line 23 of your <b>Credit Carryforward Worksheet</b> on page 5 of the <b>2008</b> Form 8839 instructions) . . . . .   |             |             | 55,941 |
| 14 Add lines 12 and 13 . . . . .   |             |             | 90,934 |
| 15 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43   | 15          |             |        |
| 16 <b>1040 filers:</b> Enter the total of any amounts from Form 1040, lines 47 through 50; Form 5695, line 11; and line 12 of the Line 11 Worksheet in Pub. 972 (see page 5 of the instructions); Form 8396, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24.<br><b>1040NR filers:</b> Enter the total of any amounts from Form 1040NR, lines 44 through 46; Form 5695, line 11; and line 12 of the Line 11 Worksheet in Pub. 972 (see page 5 of the instructions); Form 8396, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14. | 16          |             |        |
| 17 Subtract line 16 from line 15 . . . . .   |             |             |        |
| 18 <b>Adoption credit.</b> Enter the smaller of line 14 or line 17 here and include on Form 1040, line 52, or Form 1040NR, line 48. Check box <b>b</b> on that line. If line 17 is smaller than line 14, you may have a credit carryforward (see page 6 of the instructions) . . . . .   |             |             | 80,676 |

Form **8839**  
Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

### Qualified Adoption Expenses

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

OMB No. 1545-0074

**2009**  
Attachment  
Sequence No. **38**

Total Forms Filed = 93,060

Your social security number

**Before you begin** ✓ Figure the amounts of any of the following credits you are claiming: credit for the elderly or the disabled, nonbusiness energy property credit, qualified plug-in electric vehicle credit, alternative motor vehicle credit, and qualified plug-in electric drive motor vehicle credit.  
✓ 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 and 3 of the instructions for details, including what to do if you need more space.

| 1       | (a)<br>Child's name<br><br>First Last |  | (b)<br>Child's year<br>of birth | Check if child was—                        |   |                              | (f)<br>Child's<br>identifying number |
|---------|---------------------------------------|--|---------------------------------|--|---|------------------------------|--------------------------------------|
|         |                                       |  |                                 | (c)<br>born before<br>1992 and<br>disabled | (d)<br>a child<br>with special<br>needs | (e)<br>a<br>foreign<br>child |                                      |
| Child 1 |                                       |  |                                 | <input type="checkbox"/>                   | <input type="checkbox"/>                | <input type="checkbox"/>     |                                      |
| Child 2 |                                       |  |                                 | <input type="checkbox"/>                   | <input type="checkbox"/>                | <input type="checkbox"/>     |                                      |

**Caution.** If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e) on page 3, before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.

#### Part II Adoption Credit

|  | Child 1       | Child 2     |           |
|--|---------------|-------------|-----------|
| 2 Maximum adoption credit per child . . . . .  | 2 \$12,150 00 | \$12,150 00 |           |
| 3 Did you file Form 8839 for a prior year for the same child?<br><input type="checkbox"/> <b>No.</b> Enter -0-.<br><input type="checkbox"/> <b>Yes.</b> See page 4 of the instructions for the amount to enter.  | 3             |             |           |
| 4 Subtract line 3 from line 2 . . . . .  | 4             |             |           |
| 5 <b>Qualified adoption expenses</b> (see page 4 of the instructions) . . . . .<br><b>Caution.</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2009.  | 5 935,560     | 80,815      |           |
| 6 Enter the <b>smaller</b> of line 4 or line 5 . . . . .   | 6             |             |           |
| 7 Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12 . . . . .   | 7             |             | 448,751   |
| 8 Modified adjusted gross income (see page 5 of the instructions) . . . . .  | 8             |             |           |
| 9 Is line 8 more than \$182,180?<br><input type="checkbox"/> <b>No.</b> Skip lines 9 and 10, and enter -0- on line 11.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$182,180 from line 8 . . . . .  | 9             |             |           |
| 10 Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .   | 10            |             | X         |
| 11 Multiply line 7 by line 10 . . . . .  | 11            |             |           |
| 12 Subtract line 11 from line 7 . . . . .  | 12            |             | 382,684   |
| 13 Credit carryforward from prior years (line 23 of your <b>Credit Carryforward Worksheet</b> on page 5 of the <b>2008</b> Form 8839 instructions) . . . . .   | 13            |             | 1,760,581 |
| 14 Add lines 12 and 13 . . . . .   | 14            |             | 2,143,265 |
| 15 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43   | 15            |             |           |
| 16 <b>1040 filers:</b> Enter the total of any amounts from Form 1040, lines 47 through 50; Form 5695, line 11; and line 12 of the Line 11 Worksheet in Pub. 972 (see page 5 of the instructions); Form 8396, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24.<br><b>1040NR filers:</b> Enter the total of any amounts from Form 1040NR, lines 44 through 46; Form 5695, line 11; and line 12 of the Line 11 Worksheet in Pub. 972 (see page 5 of the instructions); Form 8396, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14. | 16            |             |           |
| 17 Subtract line 16 from line 15 . . . . .   | 17            |             |           |
| 18 <b>Adoption credit.</b> Enter the smaller of line 14 or line 17 here and include on Form 1040, line 52, or Form 1040NR, line 48. Check box <b>b</b> on that line. If line 17 is smaller than line 14, you may have a credit carryforward (see page 6 of the instructions) . . . . .   | 18            |             | 278,451   |

**Part III Employer-Provided Adoption Benefits**

|           |   | Child 1   |             | Child 2 |             |  |   |
|-----------|---|-----------|-------------|---------|-------------|--|---|
| <b>19</b> | Maximum exclusion per child . . . . .   | <b>19</b> | \$12,150 00 |         | \$12,150 00 |  |   |
| <b>20</b> | Did you receive employer-provided adoption benefits for a prior year for the same child?<br><input type="checkbox"/> <b>No.</b> Enter -0-.<br><input type="checkbox"/> <b>Yes.</b> See page 6 of the instructions for the amount to enter.  | <b>20</b> |             |         |             |  |   |
| <b>21</b> | Subtract line 20 from line 19 . . . . .   | <b>21</b> |             |         |             |  |   |
| <b>22</b> | Employer-provided adoption benefits you received in 2009. This amount should be shown in box 12 of your 2009 Form(s) W-2 with code <b>T</b> . . . . .   | <b>22</b> |             |         |             |  |   |
| <b>23</b> | Add the amounts on line 22 . . . . .  | <b>23</b> |             |         |             |  | * |
| <b>24</b> | Enter the <b>smaller</b> of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2009, enter the amount from line 21 . . . . .  | <b>24</b> |             |         |             |  |   |
| <b>25</b> | Add the amounts on line 24. If zero, skip lines 26 through 29, enter -0- on line 30, and go to line 31 . . . . .  | <b>25</b> |             |         |             |  |   |
| <b>26</b> | Modified adjusted gross income (from the worksheet on page 6 of the instructions) . . . . .   | <b>26</b> |             |         |             |  |   |
| <b>27</b> | Is line 26 more than \$182,180?<br><input type="checkbox"/> <b>No.</b> Skip lines 27 and 28, and enter -0- on line 29.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$182,180 from line 26 . . . . .  | <b>27</b> |             |         |             |  |   |
| <b>28</b> | 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 . . . . .  | <b>28</b> |             |         | ×           |  |   |
| <b>29</b> | Multiply line 25 by line 28 . . . . .   | <b>29</b> |             |         |             |  |   |
| <b>30</b> | <b>Excluded benefits.</b> Subtract line 29 from line 25 . . . . .   | <b>30</b> |             |         |             |  | * |
| <b>31</b> | <b>Taxable benefits.</b> Is line 30 more than line 23?<br><input type="checkbox"/> <b>No.</b> 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."<br><input type="checkbox"/> <b>Yes.</b> 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. | <b>31</b> |             |         |             |  | * |

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



- You paid adoption expenses in 2008, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2008.
- The total adoption expenses you paid in 2009 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2009 or earlier.
- You adopted a child with special needs and the adoption became final in 2009.

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

**Part III Employer-Provided Adoption Benefits**

|           |   | Child 1   |             | Child 2 |             |  |   |
|-----------|---|-----------|-------------|---------|-------------|--|---|
| <b>19</b> | Maximum exclusion per child . . . . .   | <b>19</b> | \$12,150 00 |         | \$12,150 00 |  |   |
| <b>20</b> | Did you receive employer-provided adoption benefits for a prior year for the same child?<br><input type="checkbox"/> <b>No.</b> Enter -0-.<br><input type="checkbox"/> <b>Yes.</b> See page 6 of the instructions for the amount to enter.  | <b>20</b> |             |         |             |  |   |
| <b>21</b> | Subtract line 20 from line 19 . . . . .   | <b>21</b> |             |         |             |  |   |
| <b>22</b> | Employer-provided adoption benefits you received in 2009. This amount should be shown in box 12 of your 2009 Form(s) W-2 with code <b>T</b> . . . . .   | <b>22</b> |             |         |             |  |   |
| <b>23</b> | Add the amounts on line 22 . . . . .  | <b>23</b> |             |         |             |  | * |
| <b>24</b> | Enter the <b>smaller</b> of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2009, enter the amount from line 21 . . . . .  | <b>24</b> |             |         |             |  |   |
| <b>25</b> | Add the amounts on line 24. If zero, skip lines 26 through 29, enter -0- on line 30, and go to line 31 . . . . .  | <b>25</b> |             |         |             |  |   |
| <b>26</b> | Modified adjusted gross income (from the worksheet on page 6 of the instructions) . . . . .   | <b>26</b> |             |         |             |  |   |
| <b>27</b> | Is line 26 more than \$182,180?<br><input type="checkbox"/> <b>No.</b> Skip lines 27 and 28, and enter -0- on line 29.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$182,180 from line 26 . . . . .  | <b>27</b> |             |         |             |  |   |
| <b>28</b> | 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 . . . . .  | <b>28</b> |             |         | ×           |  |   |
| <b>29</b> | Multiply line 25 by line 28 . . . . .   | <b>29</b> |             |         |             |  |   |
| <b>30</b> | <b>Excluded benefits.</b> Subtract line 29 from line 25 . . . . .   | <b>30</b> |             |         |             |  | * |
| <b>31</b> | <b>Taxable benefits.</b> Is line 30 more than line 23?<br><input type="checkbox"/> <b>No.</b> 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."<br><input type="checkbox"/> <b>Yes.</b> 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. | <b>31</b> |             |         |             |  | * |

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



- You paid adoption expenses in 2008, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2008.
- The total adoption expenses you paid in 2009 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2009 or earlier.
- You adopted a child with special needs and the adoption became final in 2009.

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8844**  
 Department of the Treasury  
 Internal Revenue Service  
 Name(s) shown on return

**Empowerment Zone and Renewal  
 Community Employment Credit**

▶ Attach to your tax return.

OMB No. 1545-1444

**2009**

Attachment  
 Sequence No. **99**

Total Forms Filed = 38,014

Identifying number

|           |   |           |        |
|-----------|---|-----------|--------|
| <b>1</b>  | Enter the total qualified wages paid or incurred during <b>calendar year 2009</b> only (see instructions)                               |           |        |
| <b>a</b>  | Qualified empowerment zone wages . . . . . \$ _____ X 20% (.20)   | <b>1a</b> | 1,422  |
| <b>b</b>  | Qualified renewal community wages . . . . . \$ _____ X 15% (.15)  | <b>1b</b> | 771    |
| <b>2</b>  | Add lines 1a and 1b. See instructions for the adjustment you must make to salaries and wages . . . . .                                  | <b>2</b>  |        |
| <b>3</b>  | Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . . | <b>3</b>  |        |
| <b>4</b>  | Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5 . . . . .                | <b>4</b>  |        |
| <b>5</b>  | Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions) . . . . .        | <b>5</b>  |        |
| <b>6</b>  | Subtract line 5 from line 4 . . . . .   | <b>6</b>  |        |
| <b>7</b>  | Passive activity credit allowed for 2009 (see instructions) . . . . .   | <b>7</b>  | 3,892  |
| <b>8</b>  | Carryforward of empowerment zone and renewal community employment credit to 2009 . . . . .  | <b>8</b>  | 7,441  |
| <b>9</b>  | Carryback of empowerment zone and renewal community employment credit from 2010 (see instructions)                                      | <b>9</b>  |        |
| <b>10</b> | Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, report this amount on Form 3800, line 24 . . . . . | <b>10</b> | 37,990 |
| <b>11</b> | Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions) . . . . .             | <b>11</b> |        |
| <b>12</b> | <b>Cooperatives, estates, and trusts.</b> Subtract line 11 from line 10. Report this amount on Form 3800, line 24 . . . . .             | <b>12</b> |        |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2009)

Form **8844**  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

### Empowerment Zone and Renewal Community Employment Credit

▶ Attach to your tax return.

OMB No. 1545-1444

**2009**

Attachment

Sequence No. **99**

Total Forms Filed = 38,014

Identifying number

|           |   |           |         |
|-----------|---|-----------|---------|
| <b>1</b>  | Enter the total qualified wages paid or incurred during <b>calendar year 2009</b> only (see instructions)                               |           |         |
| <b>a</b>  | Qualified empowerment zone wages . . . . . \$ _____ X 20% (.20)   | <b>1a</b> | 6,178   |
| <b>b</b>  | Qualified renewal community wages . . . . . \$ _____ X 15% (.15)  | <b>1b</b> | 4,268   |
| <b>2</b>  | Add lines 1a and 1b. See instructions for the adjustment you must make to salaries and wages . . . . .                                  | <b>2</b>  |         |
| <b>3</b>  | Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . . | <b>3</b>  |         |
| <b>4</b>  | Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5 . . . . .                | <b>4</b>  |         |
| <b>5</b>  | Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions) . . . . .        | <b>5</b>  |         |
| <b>6</b>  | Subtract line 5 from line 4 . . . . .   | <b>6</b>  |         |
| <b>7</b>  | Passive activity credit allowed for 2009 (see instructions) . . . . .   | <b>7</b>  | 8,763   |
| <b>8</b>  | Carryforward of empowerment zone and renewal community employment credit to 2009 . . . . .  | <b>8</b>  | 79,114  |
| <b>9</b>  | Carryback of empowerment zone and renewal community employment credit from 2010 (see instructions)                                      | <b>9</b>  |         |
| <b>10</b> | Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, report this amount on Form 3800, line 24 . . . . . | <b>10</b> | 221,822 |
| <b>11</b> | Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions) . . . . .             | <b>11</b> |         |
| <b>12</b> | <b>Cooperatives, estates, and trusts.</b> Subtract line 11 from line 10. Report this amount on Form 3800, line 24 . . . . .             | <b>12</b> |         |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2009)

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

**2009**

Attachment  
Sequence No. **98**

▶ Attach to your tax return.

Name(s) shown on return

**Total Forms Filed = 94,255**

Identifying number

**Note.** Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

|           |   |           |        |  |
|-----------|---|-----------|--------|--|
| <b>1</b>  | Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) . . . . .                        | <b>1</b>  | 5,977  |  |
| <b>2</b>  | Tips not subject to the credit provisions (see instructions) . . . . .  | <b>2</b>  | 1,513  |  |
| <b>3</b>  | Creditable tips. Subtract line 2 from line 1 . . . . .  | <b>3</b>  | 5,977  |  |
| <b>4</b>  | Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800, see instructions and check here . . . . . * <input type="checkbox"/>   | <b>4</b>  | 5,972  |  |
| <b>5</b>  | Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .   | <b>5</b>  | 85,341 |  |
| <b>6</b>  | Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7 . . . . .  | <b>6</b>  | 90,760 |  |
| <b>7</b>  | Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions) . . . . .                              | <b>7</b>  | 31,170 |  |
| <b>8</b>  | Subtract line 7 from line 6 . . . . .   | <b>8</b>  | 61,962 |  |
| <b>9</b>  | Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2009 from passive activities (see instructions) . . . . .                                | <b>9</b>  | 14,742 |  |
| <b>10</b> | Carryforward of the credit for employer social security and Medicare taxes paid on certain employee tips that originated in a tax year that began after 2006 (see instructions) . . . . . | <b>10</b> | 12,564 |  |
| <b>11</b> | Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2010 (see instructions) . . . . .  | <b>11</b> |        |  |
| <b>12</b> | Add lines 8 through 11. Report this amount on Form 3800, line 29f . . . . .   | <b>12</b> | 77,111 |  |

**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 2009. 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 2009 is taken into account.

**Specific Instructions**

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

**Line 1**

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

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

**Line 2**

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

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

Form **8846**

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

OMB No. 1545-1414

**2009**

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Attachment  
Sequence No. **98**

Name(s) shown on return

**Total Forms Filed = 94,255**

Identifying number

**Note.** Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

|           |   |           |         |  |
|-----------|---|-----------|---------|--|
| <b>1</b>  | Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) . . . . .                        | <b>1</b>  | 402,863 |  |
| <b>2</b>  | Tips not subject to the credit provisions (see instructions) . . . . .  | <b>2</b>  | 47,194  |  |
| <b>3</b>  | Creditable tips. Subtract line 2 from line 1 . . . . .  | <b>3</b>  | 355,669 |  |
| <b>4</b>  | Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800, see instructions and check here . . . . . <input type="checkbox"/>     | <b>4</b>  | 26,454  |  |
| <b>5</b>  | Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .   | <b>5</b>  | 471,391 |  |
| <b>6</b>  | Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7 . . . . .  | <b>6</b>  | 497,844 |  |
| <b>7</b>  | Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions) . . . . .                              | <b>7</b>  | 60,310  |  |
| <b>8</b>  | Subtract line 7 from line 6 . . . . .   | <b>8</b>  | 437,534 |  |
| <b>9</b>  | Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2009 from passive activities (see instructions) . . . . .                                | <b>9</b>  | 33,964  |  |
| <b>10</b> | Carryforward of the credit for employer social security and Medicare taxes paid on certain employee tips that originated in a tax year that began after 2006 (see instructions) . . . . . | <b>10</b> | 182,345 |  |
| <b>11</b> | Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2010 (see instructions) . . . . .  | <b>11</b> |         |  |
| <b>12</b> | Add lines 8 through 11. Report this amount on Form 3800, line 29f . . . . .   | <b>12</b> | 653,842 |  |

## 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 2009. 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 2009 is taken into account.

## Specific Instructions

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

### Line 1

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

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

### Line 2

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

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

Form **8853**  
 Department of the Treasury  
 Internal Revenue Service (99)  
 Name(s) shown on return

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

OMB No. 1545-0074

**2009**  
 Attachment  
 Sequence No. **39**

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

Total Forms Filed = 110,843

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

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

**Part I Archer MSA Contributions and Deductions.** See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

|          |   |          |        |  |
|----------|---|----------|--------|--|
| <b>1</b> | Total employer contributions to your Archer MSA(s) for 2009 . . . . .   | <b>1</b> |        |  |
| <b>2</b> | Archer MSA contributions you made for 2009, including those made from January 1, 2010, through April 15, 2010, that were for 2009. Do not include rollovers (see page 2 of the instructions)  | <b>2</b> | 14,320 |  |
| <b>3</b> | Limitation from the worksheet on page 3 of the instructions . . . . .   | <b>3</b> | 9,984  |  |
| <b>4</b> | Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) . . . . .           | <b>4</b> | 12,674 |  |
| <b>5</b> | <b>Archer MSA deduction.</b> Enter the <b>smallest</b> of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 34. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 34, enter "MSA" and the amount . . . . . | <b>5</b> | 8,464  |  |

**Caution:** If line 2 is more than line 5, you may have to pay an additional tax (see page 3 of the instructions).

**Part II Archer MSA Distributions**

|           |  |           |        |  |
|-----------|--|-----------|--------|--|
| <b>6a</b> | Total distributions you and your spouse received in 2009 from all Archer MSAs (see page 4 of the instructions) . . . . .   | <b>6a</b> | 24,314 |  |
| <b>b</b>  | Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return (see page 4 of the instructions) . . . . .   | <b>6b</b> | *      |  |
| <b>c</b>  | Subtract line 6b from line 6a . . . . .  | <b>6c</b> | 23,731 |  |
| <b>7</b>  | Unreimbursed qualified medical expenses (see page 4 of the instructions) . . . . .   | <b>7</b>  | 22,848 |  |
| <b>8</b>  | <b>Taxable Archer MSA distributions.</b> Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount . . . . .  | <b>8</b>  | 2,544  |  |
| <b>9a</b> | If any of the distributions included on line 8 meet any of the <b>Exceptions to the Additional 15% Tax</b> (see page 4 of the instructions), check here . . . . . * ▶ <input type="checkbox"/>   |           |        |  |
| <b>b</b>  | <b>Additional 15% tax</b> (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 8 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 57, enter "MSA" and the amount . . . . . | <b>9b</b> | 2,543  |  |

**Section B. Medicare Advantage MSA Distributions.** If you are filing jointly and both you and your spouse received distributions in 2009 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 4 of the instructions).

|            |  |            |   |  |
|------------|--|------------|---|--|
| <b>10</b>  | Total distributions you received in 2009 from all Medicare Advantage MSAs (see page 5 of the instructions)   | <b>10</b>  | * |  |
| <b>11</b>  | Unreimbursed qualified medical expenses (see page 5 of the instructions) . . . . .   | <b>11</b>  | * |  |
| <b>12</b>  | <b>Taxable Medicare Advantage MSA distributions.</b> Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount . . . . . | <b>12</b>  | * |  |
| <b>13a</b> | If any of the distributions included on line 12 meet any of the <b>Exceptions to the Additional 50% Tax</b> (see page 5 of the instructions), check here . . . . . 0 ▶ <input type="checkbox"/>  |            |   |  |
| <b>b</b>   | <b>Additional 50% tax</b> (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 57, enter "Med MSA" and the amount . . . . .                 | <b>13b</b> | * |  |

For Paperwork Reduction Act Notice, see page 8 of the instructions.

Cat. No. 24091H

Form **8853** (2009)

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

Form **8853**  
Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

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

OMB No. 1545-0074

**2009**  
Attachment  
Sequence No. **39**

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

Total Forms Filed = 110,843

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

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

**Part I Archer MSA Contributions and Deductions.** See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

|          |   |          |         |  |
|----------|---|----------|---------|--|
| <b>1</b> | Total employer contributions to your Archer MSA(s) for 2009 . . . . .   | <b>1</b> |         |  |
| <b>2</b> | Archer MSA contributions you made for 2009, including those made from January 1, 2010, through April 15, 2010, that were for 2009. Do not include rollovers (see page 2 of the instructions)  | <b>2</b> | 22,730  |  |
| <b>3</b> | Limitation from the worksheet on page 3 of the instructions . . . . .   | <b>3</b> | 27,633  |  |
| <b>4</b> | Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) . . . . .           | <b>4</b> | 785,646 |  |
| <b>5</b> | <b>Archer MSA deduction.</b> Enter the <b>smallest</b> of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 34. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 34, enter "MSA" and the amount . . . . . | <b>5</b> | 13,056  |  |

**Caution:** If line 2 is more than line 5, you may have to pay an additional tax (see page 3 of the instructions).

**Part II Archer MSA Distributions**

|           |  |           |        |  |
|-----------|--|-----------|--------|--|
| <b>6a</b> | Total distributions you and your spouse received in 2009 from all Archer MSAs (see page 4 of the instructions) . . . . .   | <b>6a</b> | 93,560 |  |
| <b>b</b>  | Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return (see page 4 of the instructions) . . . . .   | <b>6b</b> | *      |  |
| <b>c</b>  | Subtract line 6b from line 6a . . . . .  | <b>6c</b> | 90,611 |  |
| <b>7</b>  | Unreimbursed qualified medical expenses (see page 4 of the instructions) . . . . .   | <b>7</b>  | 92,260 |  |
| <b>8</b>  | <b>Taxable Archer MSA distributions.</b> Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount . . . . .  | <b>8</b>  | 5,681  |  |
| <b>9a</b> | If any of the distributions included on line 8 meet any of the <b>Exceptions to the Additional 15% Tax</b> (see page 4 of the instructions), check here . . . . . ▶ <input type="checkbox"/>   |           |        |  |
| <b>b</b>  | <b>Additional 15% tax</b> (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 8 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 57, enter "MSA" and the amount . . . . . | <b>9b</b> | 851    |  |

**Section B. Medicare Advantage MSA Distributions.** If you are filing jointly and both you and your spouse received distributions in 2009 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 4 of the instructions).

|            |  |            |   |  |
|------------|--|------------|---|--|
| <b>10</b>  | Total distributions you received in 2009 from all Medicare Advantage MSAs (see page 5 of the instructions)   | <b>10</b>  | * |  |
| <b>11</b>  | Unreimbursed qualified medical expenses (see page 5 of the instructions) . . . . .   | <b>11</b>  | * |  |
| <b>12</b>  | <b>Taxable Medicare Advantage MSA distributions.</b> Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount . . . . . | <b>12</b>  | * |  |
| <b>13a</b> | If any of the distributions included on line 12 meet any of the <b>Exceptions to the Additional 50% Tax</b> (see page 5 of the instructions), check here . . . . . ▶ <input type="checkbox"/>  |            |   |  |
| <b>b</b>   | <b>Additional 50% tax</b> (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 57, enter "Med MSA" and the amount . . . . .                 | <b>13b</b> | * |  |

For Paperwork Reduction Act Notice, see page 8 of the instructions.

Cat. No. 24091H

Form **8853** (2009)

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

Name of policyholder (as shown on Form 1040)

Social security number of policyholder ▶

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

If more than one Section C is attached, check here . . . . .

**14a** Name of insured ▶ \_\_\_\_\_ **b** Social security number of insured ▶ \_\_\_\_\_

**15** In 2009, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? . . . . . \* . . .  Yes  No

**16** Was the insured a terminally ill individual? . . . . . \* . . .  Yes  No  
**Note:** If "Yes" and the **only** payments you received in 2009 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.

**17** Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked . . . . . **17** 45,696

**Caution: Do not use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.**

**18** Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts . . . . . **18** 38,329

**19** Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions) . . . . . **19** \*

**20** Add lines 18 and 19 . . . . . **20** 39,478

**Note:** If you checked "Yes" on line 15 above, see **Multiple Payees** on page 7 of the instructions before completing lines 21 through 25.

**21** Multiply \$280 by the number of days in the LTC period . . . . . **21** 48,806

**22** Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions) . . . . . **22** 52,251

**23** Enter the **larger** of line 21 or line 22 . . . . . **23** 64,904

**24** Reimbursements for qualified LTC services provided for the insured during the LTC period . . . . . **24** 31,789

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

**25** Per diem limitation. Subtract line 24 from line 23 . . . . . **25** 61,650

**26** **Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount . . . . . **26** \*

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

Name of policyholder (as shown on Form 1040)

Social security number of policyholder ▶

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

If more than one Section C is attached, check here . . . . . ▶

**14a** Name of insured ▶ \_\_\_\_\_ **b** Social security number of insured ▶ \_\_\_\_\_

**15** In 2009, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? . . . . .  **Yes**  **No**

**16** Was the insured a terminally ill individual? . . . . .  **Yes**  **No**

**Note:** If "Yes" and the **only** payments you received in 2009 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.

**17** Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked . . . . . **17** 1,094,000

**Caution: Do not use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a qualified LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.**

**18** Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts . . . . . **18** 1,049,357

**19** Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions) . . . . . **19** \*

**20** Add lines 18 and 19 . . . . . **20** 1,080,178

**Note:** If you checked "Yes" on line 15 above, see **Multiple Payees** on page 7 of the instructions before completing lines 21 through 25.

**21** Multiply \$280 by the number of days in the LTC period . . . . . **21** 4,018,759

**22** Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions) . . . . . **22** 1,992,461

**23** Enter the **larger** of line 21 or line 22 . . . . . **23** 4,567,837

**24** Reimbursements for qualified LTC services provided for the insured during the LTC period . . . . . **24** 865,588

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

**25** Per diem limitation. Subtract line 24 from line 23 . . . . . **25** 3,762,485

**26 Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount . . . . . **26** \*

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8863**

**Education Credits (American Opportunity, Hope, and Lifetime Learning Credits)**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate Instructions to find out if you are eligible to take the credits.

**2009**

Attachment  
Sequence No. **50**

▶ Attach to Form 1040 or Form 1040A.

Name(s) shown on return

Total Forms Filed = 12,367,296

Your social security number

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

**Part I American Opportunity Credit**

Use Part II if you are claiming the Hope credit for a student attending school in a Midwestern disaster area. If you use Part II, you cannot use Part I for any student.

**Caution:** You *cannot* take the American opportunity credit for more than **4** tax years for the **same student**.

| 1        | (a) Student's name<br>(as shown on page 1<br>of your tax return)<br>First name<br>Last name   | (b) Student's<br>social security<br>number (as<br>shown on page 1<br>of your tax return) | (c) Qualified<br>expenses (see<br>instructions). <b>Do<br/>not</b> enter more<br>than \$4,000 for<br>each student. | (d) Subtract \$2,000<br>from the amount in<br>column (c). If zero<br>or less, enter -0-. | (e) Multiply the<br>amount in column<br>(d) by 25% (.25) | (f) If column (d) is zero,<br>enter the amount from<br>column (c). Otherwise,<br>add \$2,000 to the<br>amount in column (e). |           |
|----------|---|--|--|--|--|--|-----------|
|          | Student # 1   | 8,990,576  | 8,990,576  |  |  | 8,990,576  |           |
|          | Student # 2   | 801,523  | 801,523  |  |  | 801,523  |           |
|          | Student # 3   | 53,482   | 53,482   |  |  | 53,482   |           |
|          | Student # 4   | *  | *  |  |  | *  |           |
| <b>2</b> | <b>Tentative American opportunity credit.</b> Add the amounts on line 1, column (f). Skip Part II if line 2 is more than zero. If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part IV . . . . . ▶ |  |  |  |  | <b>2</b>   | 8,990,576 |

**Part II Hope Credit**

Use this part if you are claiming the Hope credit for a student attending school in a Midwestern disaster area and elect to waive the computation method in Part I for all students.

**Caution:** You *cannot* take the Hope credit for more than **2** tax years for the **same student**.

| 3        | (a) Student's name<br>(as shown on page 1<br>of your tax return)<br>First name<br>Last name  | (b) Student's<br>social security<br>number (as<br>shown on page 1 of<br>your tax return) | (c) Qualified<br>expenses (see<br>instructions). <b>Do<br/>not</b> enter more<br>than \$2,400* for<br>each student. | (d) Enter the <b>smaller</b><br>of the amount in<br>column (c) or<br>\$1,200** | (e) Add<br>column (c) and<br>column (d) | (f) Enter one-half<br>of the amount in<br>column (e) |         |
|----------|--|--|---|--|---|--|---------|
|          | Student # 1  | 211,461  | 211,461   |  |   | 211,461  |         |
|          | Student # 2  | 9,598  | 9,598   |  |   | 9,598  |         |
|          | Student # 3  | *  | *   |  |   | *  |         |
|          | Student # 4  | 0  | 0   |  |   | 0  |         |
| <b>4</b> | <b>Tentative Hope credit.</b> Add the amounts on line 3, column (f). If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part V . . . . . ▶ |  |   |  |   | <b>4</b>   | 211,461 |

\*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.

**Part III Lifetime Learning Credit. Caution:** You *cannot* take the American opportunity credit or the Hope credit and the lifetime learning credit for the **same student** in the same year.

| 5         | (a) Student's name (as shown on page 1 of your tax return)<br>First name<br>Last name  | (b) Student's social security<br>number (as shown on page<br>1 of your tax return) | (c) Qualified<br>expenses (see<br>instructions) |
|-----------|--|--|---|
|           | Student # 1<br>Student # 2   | 3,346,811 111,678  | 3,346,811 *                                     |
|           | Student # 3<br>Student # 4   | * 0  | 111,678 0                                       |
| <b>6</b>  | Add the amounts on line 5, column (c), and enter the total . . . . .   |  | <b>6</b> 3,346,811                              |
| <b>7a</b> | Enter the <b>smaller</b> of line 6 or \$10,000 . . . . .   |  | <b>7a</b> 3,346,811                             |
| <b>b</b>  | For students who attended an eligible educational institution in a Midwestern disaster area, enter the <b>smaller</b> of \$10,000 or their qualified expenses included on line 6 (see special rules on page 3 of the instructions) . . . . . |  | <b>7b</b> 167,969                               |
| <b>c</b>  | Subtract line 7b from line 7a . . . . .  |  | <b>7c</b> 3,170,727                             |
| <b>8a</b> | Multiply line 7b by 40% (.40) . . . . .  |  | <b>8a</b> 167,969                               |
| <b>b</b>  | Multiply line 7c by 20% (.20) . . . . .  |  | <b>8b</b> 3,170,727                             |
| <b>c</b>  | <b>Tentative lifetime learning credit.</b> Add lines 8a and 8b. If you have an entry on line 2, go to Part IV; otherwise go to Part V . . . . .  |  | <b>8c</b> 3,346,811                             |

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

Form **8863**

**Education Credits (American Opportunity, Hope, and Lifetime Learning Credits)**

OMB No. 1545-0074

**2009**

Attachment Sequence No. **50**

Department of the Treasury Internal Revenue Service (99)

▶ See separate Instructions to find out if you are eligible to take the credits. ▶ Attach to Form 1040 or Form 1040A.

Name(s) shown on return

Total Forms Filed = 12,367,296

Your social security number

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

**Part I American Opportunity Credit**

Use Part II if you are claiming the Hope credit for a student attending school in a Midwestern disaster area. If you use Part II, you cannot use Part I for any student.

**Caution:** You *cannot* take the American opportunity credit for more than 4 tax years for the **same student**.

| 1        | (a) Student's name (as shown on page 1 of your tax return)<br>First name<br>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 \$4,000 for each student. | (d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-. | (e) Multiply the amount in column (d) by 25% (.25) | (f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e). |
|----------|---|--|---|---|--|--|
|          | Student # 1   |  | 25,603,328  |   |  | 17,871,115   |
|          | Student # 2   |  | 2,376,365   |   |  | 1,636,259  |
|          | Student # 3   |  | 140,803   |   |  | 101,058  |
|          | Student # 4   |  | *   |   |  | *  |
| <b>2</b> | <b>Tentative American opportunity credit.</b> Add the amounts on line 1, column (f). Skip Part II if line 2 is more than zero. If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part IV . . . . . ▶ |  |   |   |  | <b>2</b> 19,611,743  |

**Part II Hope Credit**

Use this part if you are claiming the Hope credit for a student attending school in a Midwestern disaster area and elect to waive the computation method in Part I for all students.

**Caution:** You *cannot* take the Hope credit for more than 2 tax years for the **same student**.

| 3        | (a) Student's name (as shown on page 1 of your tax return)<br>First name<br>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  |  | 471,554  |  |                                   | 374,592  |
|          | Student # 2  |  | 11,334   |  |                                   | 9,377  |
|          | Student # 3  |  | *  |  |                                   | *  |
|          | Student # 4  |  | 0  |  |                                   | 0  |
| <b>4</b> | <b>Tentative Hope credit.</b> Add the amounts on line 3, column (f). If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part V . . . . . ▶ |  |  |  |                                   | <b>4</b> 383,990                               |

\*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.

**Part III Lifetime Learning Credit. Caution:** You *cannot* take the American opportunity credit or the Hope credit and the lifetime learning credit for the **same student** in the same year.

| 5         | (a) Student's name (as shown on page 1 of your tax return)<br>First name<br>Last name   | (b) Student's social security number (as shown on page 1 of your tax return) | (c) Qualified expenses (see instructions) |
|-----------|---|--|---|
|           | Student # 1<br>Student # 2  |  | 16,708,601 *                              |
|           | Student # 3<br>Student # 4  |  | 268,965 0                                 |
| <b>6</b>  | Add the amounts on line 5, column (c), and enter the total . . . . .  |  | <b>6</b> 16,980,038                       |
| <b>7a</b> | Enter the smaller of line 6 or \$10,000 . . . . .   |  | <b>7a</b> 13,012,145                      |
| <b>b</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 6 (see special rules on page 3 of the instructions) . . . . . |  | <b>7b</b> 903,450                         |
| <b>c</b>  | Subtract line 7b from line 7a . . . . .   |  | <b>7c</b> 12,055,734                      |
| <b>8a</b> | Multiply line 7b by 40% (.40) . . . . .   |  | <b>8a</b> 361,385                         |
| <b>b</b>  | Multiply line 7c by 20% (.20) . . . . .   |  | <b>8b</b> 2,411,150                       |
| <b>c</b>  | <b>Tentative lifetime learning credit.</b> Add lines 8a and 8b. If you have an entry on line 2, go to Part IV; otherwise go to Part V . . . . .   |  | <b>8c</b> 2,783,126                       |

**Part IV Refundable American Opportunity Credit**

|           |  |           |            |          |           |            |
|-----------|--|-----------|------------|----------|-----------|------------|
| <b>9</b>  | Enter the amount from line 2. . . . .  |           |            | <b>9</b> |           |            |
| <b>10</b> | Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .   | <b>10</b> | 10,594,441 |          |           |            |
| <b>11</b> | Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .  | <b>11</b> | 10,541,152 |          |           |            |
| <b>12</b> | Subtract line 11 from line 10. If zero or less, <b>stop</b> ; you cannot take any education credit . . . . .   | <b>12</b> | 10,584,616 |          |           |            |
| <b>13</b> | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .  | <b>13</b> | 10,571,693 |          |           |            |
| <b>14</b> | If line 12 is:<br><ul style="list-style-type: none"> <li>• Equal to or more than line 13, enter 1.000 on line 14 . . . . .</li> <li>• Less than line 13, divide line 12 by line 13. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>  |           |            |          | <b>14</b> | 10,584,616 |
| <b>15</b> | Multiply line 9 by line 14. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions on page 5 of the instructions, you <b>cannot</b> take the refundable American opportunity credit. Skip line 16, enter the amount from line 15 on line 17, and check this box 157,701 <input type="checkbox"/> <b>15</b> |           |            |          | <b>15</b> | 8,980,751  |
| <b>16</b> | <b>Refundable American opportunity credit.</b> Multiply line 15 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 17 below . . . . .  |           |            |          | <b>16</b> | 8,836,029  |

**Part V Nonrefundable Education Credits**

|           |   |           |            |           |           |
|-----------|---|-----------|------------|-----------|-----------|
| <b>17</b> | Subtract line 16 from line 15 . . . . .   | <b>17</b> | 8,980,751  |           |           |
| <b>18</b> | Add line 4 and line 8c. If you have no entry on these lines, skip lines 19 through 24, and enter the amount from line 17 on line 25 . . . . .   | <b>18</b> | 3,547,009  |           |           |
| <b>19</b> | Enter: \$120,000 if married filing jointly; \$60,000 if single, head of household, or qualifying widow(er) . . . . .  | <b>19</b> | 3,550,148  |           |           |
| <b>20</b> | Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .   | <b>20</b> | 7,855,326  |           |           |
| <b>21</b> | Subtract line 20 from line 19. If zero or less, skip lines 22 and 23, and enter zero on line 24 . . . . .   | <b>21</b> | 3,525,862  |           |           |
| <b>22</b> | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .   | <b>22</b> | 3,525,862  |           |           |
| <b>23</b> | If line 21 is:<br><ul style="list-style-type: none"> <li>• Equal to or more than line 22, enter the amount from line 18 on line 24 and go to line 25</li> <li>• Less than line 22, divide line 21 by line 22. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul> |           |            | <b>23</b> | 3,525,862 |
| <b>24</b> | Multiply line 18 by line 23 . . . . .   | <b>24</b> | 3,519,330  |           |           |
| <b>25</b> | Add line 17 and line 24. If zero, <b>stop</b> ; you <b>cannot</b> take any nonrefundable education credit . . . . .   | <b>25</b> | 12,231,044 |           |           |
| <b>26</b> | Enter the amount from Form 1040, line 46, or Form 1040A, line 28 . . . . .  | <b>26</b> | 10,702,000 |           |           |
| <b>27</b> | Enter the total, if any, of your credits from:<br><ul style="list-style-type: none"> <li>• Form 1040, lines 47, 48, and the amount from Schedule R entered on line 53 . . . . .</li> <li>• Form 1040A, lines 29 and 30 . . . . .</li> </ul>   | <b>27</b> | 1,164,934  |           |           |
| <b>28</b> | Subtract line 27 from line 26. If zero or less, <b>stop</b> ; you <b>cannot</b> take any nonrefundable education credit . . . . .   | <b>28</b> | 10,628,655 |           |           |
| <b>29</b> | <b>Nonrefundable education credits.</b> Enter the <b>smaller</b> of line 25 or line 28 here and on Form 1040, line 49, or Form 1040A, line 31 . . . . .   | <b>29</b> | 10,598,706 |           |           |

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

**Part IV Refundable American Opportunity Credit**

|           |  |                         |           |            |
|-----------|--|-------------------------|-----------|------------|
| <b>9</b>  | Enter the amount from line 2. . . . .  |                         | <b>9</b>  |            |
| <b>10</b> | Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .   | <b>10</b> 1,391,724,639 |           |            |
| <b>11</b> | Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .  | <b>11</b> 526,410,417   |           |            |
| <b>12</b> | Subtract line 11 from line 10. If zero or less, <b>stop</b> ; you cannot take any education credit . . . . .   | <b>12</b> 866,437,290   |           |            |
| <b>13</b> | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .  | <b>13</b> 154,264,250   |           |            |
| <b>14</b> | If line 12 is:<br><ul style="list-style-type: none"> <li>• Equal to or more than line 13, enter 1.000 on line 14 . . . . .</li> <li>• Less than line 13, divide line 12 by line 13. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>  |                         | <b>14</b> | 10,475,433 |
| <b>15</b> | Multiply line 9 by line 14. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions on page 5 of the instructions, you <b>cannot</b> take the refundable American opportunity credit. Skip line 16, enter the amount from line 15 on line 17, and check this box . . . <input type="checkbox"/> |                         | <b>15</b> | 19,308,114 |
| <b>16</b> | <b>Refundable American opportunity credit.</b> Multiply line 15 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 17 below . . . . .  |                         | <b>16</b> | 7,612,351  |

**Part V Nonrefundable Education Credits**

|           |   |                       |           |            |
|-----------|---|-----------------------|-----------|------------|
| <b>17</b> | Subtract line 16 from line 15 . . . . .   |                       | <b>17</b> | 11,695,764 |
| <b>18</b> | Add line 4 and line 8c. If you have no entry on these lines, skip lines 19 through 24, and enter the amount from line 17 on line 25 . . . . .   |                       | <b>18</b> | 3,167,117  |
| <b>19</b> | Enter: \$120,000 if married filing jointly; \$60,000 if single, head of household, or qualifying widow(er) . . . . .  | <b>19</b> 318,567,299 |           |            |
| <b>20</b> | Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .   | <b>20</b> 325,324,133 |           |            |
| <b>21</b> | Subtract line 20 from line 19. If zero or less, skip lines 22 and 23, and enter zero on line 24 . . . . .   | <b>21</b> 145,058,415 |           |            |
| <b>22</b> | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .   | <b>22</b> 52,725,295  |           |            |
| <b>23</b> | If line 21 is:<br><ul style="list-style-type: none"> <li>• Equal to or more than line 22, enter the amount from line 18 on line 24 and go to line 25</li> <li>• Less than line 22, divide line 21 by line 22. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul> |                       | <b>23</b> | 34,576,028 |
| <b>24</b> | Multiply line 18 by line 23 . . . . .   |                       | <b>24</b> | 3,062,018  |
| <b>25</b> | Add line 17 and line 24. If zero, <b>stop</b> ; you <b>cannot</b> take any nonrefundable education credit . . . . .   |                       | <b>25</b> | 14,657,176 |
| <b>26</b> | Enter the amount from Form 1040, line 46, or Form 1040A, line 28 . . . . .  |                       | <b>26</b> | 53,151,463 |
| <b>27</b> | Enter the total, if any, of your credits from:<br><ul style="list-style-type: none"> <li>• Form 1040, lines 47, 48, and the amount from Schedule R entered on line 53 . . . . .</li> <li>• Form 1040A, lines 29 and 30 . . . . .</li> </ul>   |                       | <b>27</b> | 505,330    |
| <b>28</b> | Subtract line 27 from line 26. If zero or less, <b>stop</b> ; you <b>cannot</b> take any nonrefundable education credit . . . . .   |                       | <b>28</b> | 52,646,133 |
| <b>29</b> | <b>Nonrefundable education credits.</b> Enter the <b>smaller</b> of line 25 or line 28 here and on Form 1040, line 49, or Form 1040A, line 31 . . . . .   |                       | <b>29</b> | 10,836,636 |

\*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.**

**2009**  
Attachment  
Sequence No. **141**

|  |                    |
|--|--------------------|
| Name(s) shown on return<br><br>Total Forms Filed = 5,610 | 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 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

| Type of Fuel  | (a)<br>Number of Gallons Sold or Used | (b)<br>Rate | (c)<br>Column (a) x Column (b) |
|---|---------------------------------------|-------------|--------------------------------|
| 1 Biodiesel (other than agri-biodiesel) . . . . .   | 1                                     |             | *                              |
| 2 Agri-biodiesel . . . . .  | 2                                     |             | *                              |
| 3 Renewable diesel . . . . .  | 3                                     |             | 0                              |
| 4 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture . . . . .   | 4                                     |             | 0                              |
| 5 Agri-biodiesel included in a biodiesel mixture . . . . .  | 5                                     |             | *                              |
| 6 Renewable diesel included in a renewable diesel mixture . . . . .   | 6                                     |             | 0                              |
| 7 Qualified agri-biodiesel production produced after 2008 . . . . .   | 7                                     |             | *                              |
| 8 Add lines 1 through 7. Include this amount in your income for 2009 (see instructions) . . . . .   |                                       | 8           | 1,000                          |
| 9 Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .   |                                       | 9           | 4,610                          |
| 10 Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 11 . . . . . |                                       | 10          | 5,610                          |
| 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 11 . . . . .   |                                       | 12          |                                |

**General Instructions**

Section references are to the Internal Revenue Code.

**What's New**

- The biodiesel and renewable diesel fuels credit has expired for fuel sold or used after 2009. Do not include fuels sold or used after 2009 on this form unless the credit is later extended. If it is extended, the change will be highlighted under *What's Hot in forms and publications* at [www.irs.gov/formspubs](http://www.irs.gov/formspubs).
- Biodiesel produced, sold, or used after September 30, 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 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agri-biodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62, 2005-35 I.R.B. 443, or Pub. 510, Excise Taxes, for the model certificate and statement.

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

Form **8864**

**Biodiesel and Renewable Diesel Fuels Credit**

OMB No. 1545-1924

**2009**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment  
Sequence No. **141**

Name(s) shown on return

Total Forms Filed = 5,610

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 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

| Type of Fuel |  | (a)<br>Number of Gallons<br>Sold or Used | (b)<br>Rate | (c)<br>Column (a) x Column (b) |  |
|--------------|--|--|-------------|--------------------------------|--|
| 1            | Biodiesel (other than agri-biodiesel)  | 1  |             | *                              |  |
| 2            | Agri-biodiesel   | 2  |             | *                              |  |
| 3            | Renewable diesel   | 3  |             | 0                              |  |
| 4            | Biodiesel (other than agri-biodiesel) included in a biodiesel mixture  | 4  |             | 0                              |  |
| 5            | Agri-biodiesel included in a biodiesel mixture   | 5  |             | *                              |  |
| 6            | Renewable diesel included in a renewable diesel mixture  | 6  |             | 0                              |  |
| 7            | Qualified agri-biodiesel production produced after 2008  | 7  |             | *                              |  |
| 8            | Add lines 1 through 7. Include this amount in your income for 2009 (see instructions)  |  | 8           | 1,209                          |  |
| 9            | Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)  |  | 9           | 12,117                         |  |
| 10           | Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 11 |  | 10          | 13,326                         |  |
| 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 11   |  | 12          |                                |  |

**General Instructions**

Section references are to the Internal Revenue Code.

**What's New**

- The biodiesel and renewable diesel fuels credit has expired for fuel sold or used after 2009. Do not include fuels sold or used after 2009 on this form unless the credit is later extended. If it is extended, the change will be highlighted under *What's Hot in forms and publications* at [www.irs.gov/formspubs](http://www.irs.gov/formspubs).
- Biodiesel produced, sold, or used after September 30, 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 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agri-biodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62, 2005-35 I.R.B. 443, or Pub. 510, Excise Taxes, for the model certificate and statement.

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Credit for Qualified Retirement Savings Contributions**

OMB No. 1545-0074

**2009**

Attachment

Sequence No. **54**

Form **8880**

Department of the Treasury  
Internal Revenue Service

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

▶ See instructions on back.

Name(s) shown on return

Your social security number

Total Forms Filed = 6,737,584



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 \$27,750 (\$41,625 if head of household; \$55,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1992, **(b)** is claimed as a dependent on someone else's 2009 tax return, or **(c)** was a **student** (see instructions).

**Before you begin:** Figure the amount of any credit for the elderly or the disabled you are claiming on Form 1040, line 53.

|   | (a) You  |           | (b) Your spouse |           |
|---|----------|-----------|-----------------|-----------|
| <b>1</b> Traditional and Roth IRA contributions for 2009. <b>Do not</b> include rollover contributions . . . . .  | <b>1</b> | 615,311   |                 | 216,600   |
| <b>2</b> Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2009 (see instructions) . . . . .  | <b>2</b> | 5,128,334 |                 | 1,047,868 |
| <b>3</b> Add lines 1 and 2 . . . . .  | <b>3</b> | 5,517,626 |                 | 1,216,958 |
| <b>4</b> Certain distributions received <b>after</b> 2006 and <b>before</b> the due date (including extensions) of your 2009 tax return (see instructions). If married filing jointly, include <b>both</b> spouses' amounts in <b>both</b> columns. See instructions for an exception . . . . . | <b>4</b> | 238,871   |                 | 112,606   |
| <b>5</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .  | <b>5</b> | 5,505,654 |                 | 1,210,932 |
| <b>6</b> In each column, enter the <b>smaller</b> of line 5 or \$2,000 . . . . .  | <b>6</b> | 5,507,656 |                 | 1,210,932 |
| <b>7</b> Add the amounts on line 6. If zero, <b>stop</b> ; you cannot take this credit . . . . .  | <b>7</b> |           |                 | 6,301,519 |
| <b>8</b> Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 36 . . . . .  | <b>8</b> | 6,301,519 |                 |           |
| <b>9</b> Enter the applicable decimal amount shown below:   |          |           |                 |           |

| If line 8 is—    |               | And your filing status is— |                   |  |
|------------------|---------------|----------------------------|-------------------|--|
| Over—            | But not over— | Married filing jointly     | Head of household | Single, Married filing separately, or Qualifying widow(er) |
| Enter on line 9— |               |                            |                   |  |
| ---              | \$16,500      | .5                         | .5                | .5   |
| \$16,500         | \$18,000      | .5                         | .5                | .2   |
| \$18,000         | \$24,750      | .5                         | .5                | .1   |
| \$24,750         | \$27,000      | .5                         | .2                | .1   |
| \$27,000         | \$27,750      | .5                         | .1                | .1   |
| \$27,750         | \$33,000      | .5                         | .1                | .0   |
| \$33,000         | \$36,000      | .2                         | .1                | .0   |
| \$36,000         | \$41,625      | .1                         | .1                | .0   |
| \$41,625         | \$55,500      | .1                         | .0                | .0   |
| \$55,500         | ---           | .0                         | .0                | .0   |

**Note:** If line 9 is zero, **stop**; you cannot take this credit.

|   |           |           |  |           |
|---|-----------|-----------|--|-----------|
| <b>10</b> Multiply line 7 by line 9 . . . . .   | <b>10</b> |           |  | 6,291,187 |
| <b>11</b> Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43 . . . . .  | <b>11</b> | 6,288,224 |  |           |
| <b>12</b> <b>1040 filers:</b> Enter the total of your credits from lines 47 through 49, and Schedule R, line 24. }<br><b>1040A filers:</b> Enter the total of your credits from lines 29 through 31. }<br><b>1040NR filers:</b> Enter the total of your credits from lines 44 and 45. } | <b>12</b> | 985,579   |  |           |
| <b>13</b> Subtract line 12 from line 11. If zero, <b>stop</b> ; you cannot take this credit . . . . .   | <b>13</b> |           |  | 6,263,528 |
| <b>14</b> <b>Credit for qualified retirement savings contributions.</b> Enter the <b>smaller</b> of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 46 . . . . .   | <b>14</b> |           |  | 6,253,195 |

\*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.

Credit for Qualified Retirement Savings Contributions

Form 8880 Department of the Treasury Internal Revenue Service Name(s) shown on return

Attach to Form 1040, Form 1040A, or Form 1040NR. See instructions on back.

2009 Attachment Sequence No. 54

Total Forms Filed = 6,737,584

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 \$27,750 (\$41,625 if head of household; \$55,500 if married filing jointly).
The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1992, (b) is claimed as a dependent on someone else's 2009 tax return, or (c) was a student (see instructions).

Before you begin: Figure the amount of any credit for the elderly or the disabled you are claiming on Form 1040, line 53.

Table with 3 main columns: (a) You, (b) Your spouse, and a description of contributions. Rows 1-8 show calculation steps for traditional and elective deferrals, totaling 205,314,275 for (a) and 7,409,272 for (b).

Table for line 9: If line 8 is - And your filing status is -. Columns include Over/But not over, Married filing jointly, Head of household, and Single/Married filing separately/Qualifying widow(er). Values range from 0 to 0.5.

Note: If line 9 is zero, stop; you cannot take this credit.

Table for lines 10-14. Line 10: 1,265,481. Line 11: 10,041,033. Line 12: 643,078. Line 13: 9,397,954. Line 14: 1,039,726.

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

Form **8885**

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Health Coverage Tax Credit**

OMB No. 1545-0074

**2009**

Attachment Sequence No. **134**

Department of the Treasury  
Internal Revenue Service

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

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)  
Total Forms Filed = 11,836

Recipient's social security number

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



**Do not** complete this form if you can be claimed as a dependent on someone else's 2009 tax return.

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

- 1 Check the boxes below for each month in 2009 that **all** of the following statements were **true** on the **first day** of that month.
  - You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
  - You were covered by a qualified health insurance plan for which you paid the premiums, or your portion of the premiums, directly to your health plan (including months for which you paid premiums to "U.S. Treasury-HCTC").
  - You were **not** enrolled in Medicare Part A or enrolled in Medicare Part B.
  - You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
  - You were **not** enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).
  - You were **not** imprisoned under federal, state, or local authority.
  - Your employer **did not** pay 50% or more of the cost of coverage.
  - You **did not** receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

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

**Part II Health Coverage Tax Credit**

|  | Column A<br>January – April | Column B<br>May – December |
|--|-----------------------------|----------------------------|
| 2 Enter in each column the amount paid for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column (see instructions on page 3). <b>Do not</b> include on line 2 any qualified health insurance premiums paid to "U.S. Treasury-HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, <b>do not</b> include any advance (monthly) payments from Form 1099-H, box 1 . . . . . | 2    8,651                  | 10,832                     |
| <i>You <b>must</b> attach the required documents listed on page 4 for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.</i>   |                             |                            |
| 3 Enter in each column the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column . . . . .   | 3    0                      | *                          |
| 4 Subtract line 3 from line 2. If zero or less, enter -0-. If you entered -0- in both columns, <b>stop</b> ; you cannot take the credit . . . . .  | 4    8,651                  | 10,832                     |
| 5 Applicable percentage . . . . .  | 5    .65                    | .80                        |
| 6 Multiply the amount on line 4 in each column by the applicable percentage shown on line 5 for that column . . . . .  | 6    8,651                  | 10,832                     |
| 7 <b>Health Coverage Tax Credit.</b> If you received an advance payment for any month not checked on line 1, see the instructions for line 7 on page 4. Otherwise, add the amounts on line 6. Enter the result here and on Form 1040, line 70 (check box <b>d</b> ); Form 1040NR, line 64 (check box <b>d</b> ); Form 1040-SS, line 9; or Form 1040-PR, line 9 . . . . .   | 7                           | 11,836                     |

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

Form **8885**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0074

**Health Coverage Tax Credit**

**2009**

Attachment Sequence No. **134**

Department of the Treasury  
Internal Revenue Service

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

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

Recipient's social security number

Total Forms Filed = 11,836

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



**Do not** complete this form if you can be claimed as a dependent on someone else's 2009 tax return.

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

- 1 Check the boxes below for each month in 2009 that **all** of the following statements were **true** on the **first day** of that month.
  - You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
  - You were covered by a qualified health insurance plan for which you paid the premiums, or your portion of the premiums, directly to your health plan (including months for which you paid premiums to "U.S. Treasury-HCTC").
  - You were **not** enrolled in Medicare Part A or enrolled in Medicare Part B.
  - You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
  - You were **not** enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).
  - You were **not** imprisoned under federal, state, or local authority.
  - Your employer **did not** pay 50% or more of the cost of coverage.
  - You **did not** receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

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

**Part II Health Coverage Tax Credit**

|  | Column A<br>January – April | Column B<br>May – December |
|--|-----------------------------|----------------------------|
| 2 Enter in each column the amount paid for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column (see instructions on page 3). <b>Do not</b> include on line 2 any qualified health insurance premiums paid to "U.S. Treasury-HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, <b>do not</b> include any advance (monthly) payments from Form 1099-H, box 1 . . . . . | 2 12,424                    | 34,106                     |
| <b>You must attach the required documents listed on page 4 for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.</b>  |                             |                            |
| 3 Enter in each column the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1 that are included under the heading for the column . . . . .   | 3 0                         | *                          |
| 4 Subtract line 3 from line 2. If zero or less, enter -0-. If you entered -0- in both columns, <b>stop</b> ; you cannot take the credit . . . . .  | 4 12,424                    | 34,103                     |
| 5 Applicable percentage . . . . .  | 5 .65                       | .80                        |
| 6 Multiply the amount on line 4 in each column by the applicable percentage shown on line 5 for that column . . . . .  | 6 8,076                     | 27,283                     |
| 7 <b>Health Coverage Tax Credit.</b> If you received an advance payment for any month not checked on line 1, see the instructions for line 7 on page 4. Otherwise, add the amounts on line 6. Enter the result here and on Form 1040, line 70 (check box <b>d</b> ); Form 1040NR, line 64 (check box <b>d</b> ); Form 1040-SS, line 9; or Form 1040-PR, line 9 . . . . .   | 7                           | 36,989                     |

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



Form **8889**  
 Department of the Treasury  
 Internal Revenue Service

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)  
**Health Savings Accounts (HSAs)**

OMB No. 1545-0074  
**2009**  
 Attachment  
 Sequence No. **53**

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

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

Total Forms Filed = 2,706,235

Social security number of HSA beneficiary. If both spouses have HSAs, see page 3 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.

|   |  |                                    |                                 |
|---|--|------------------------------------|---------------------------------|
| <b>1</b>  | Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2009 (see page 4 of the instructions) . . . . . ▶  | <input type="checkbox"/> Self-only | <input type="checkbox"/> Family |
| <b>2</b>  | HSA contributions you made for 2009 (or those made on your behalf), including those made from January 1, 2010, through April 15, 2010, that were for 2009. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see page 4 of the instructions)                     | <b>2</b>                           | 2,785,745                       |
| <b>3</b>  | If you were under age 55 at the end of 2009, and on the first day of <b>every</b> month during 2009, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,000 (\$5,950 for family coverage). All others, see page 4 of the instructions for the amount to enter . . . . . | <b>3</b>                           | 10,541,736                      |
| <b>4</b>  | Enter the amount you and your employer contributed to your Archer MSAs for 2009 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2009, also include any amount contributed to your spouse's Archer MSAs . . . . .   | <b>4</b>                           | 19,060                          |
| <b>5</b>  | Subtract line 4 from line 3. If zero or less, enter -0- . . . . .  | <b>5</b>                           | 10,524,451                      |
| <b>6</b>  | Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2009, see the instructions on page 4 for the amount to enter . . . . .   | <b>6</b>                           | 10,150,387                      |
| <b>7</b>  | If you were age 55 or older at the end of 2009, married, and you or your spouse had family coverage under an HDHP at any time during 2009, enter your additional contribution amount (see page 5 of the instructions) . . . . .  | <b>7</b>                           | 230,438                         |
| <b>8</b>  | Add lines 6 and 7 . . . . .  | <b>8</b>                           | 10,380,825                      |
| <b>9</b>  | Employer contributions made to your HSAs for 2009 . . . . .  | <b>9</b>                           | 3,403,988                       |
| <b>10</b>   | Qualified HSA funding distributions . . . . .  | <b>10</b>                          | 91,095                          |
| <b>11</b>   | Add lines 9 and 10 . . . . .   | <b>11</b>                          | 3,495,083                       |
| <b>12</b>   | Subtract line 11 from line 8. If zero or less, enter -0- . . . . .   | <b>12</b>                          | 7,402,337                       |
| <b>13</b>   | <b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25 . . . . .  | <b>13</b>                          | 2,589,379                       |
| <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax (see page 5 of the instructions). |  |                                    |                                 |

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

|            |   |            |           |
|------------|---|------------|-----------|
| <b>14a</b> | Total distributions you received in 2009 from all HSAs (see page 6 of the instructions) . . . . .   | <b>14a</b> | 4,434,527 |
| <b>b</b>   | Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see page 6 of the instructions) . . . . .   | <b>14b</b> | 110,903   |
| <b>c</b>   | Subtract line 14b from line 14a . . . . .   | <b>14c</b> | 4,323,624 |
| <b>15</b>  | Unreimbursed qualified medical expenses (see page 6 of the instructions) . . . . .  | <b>15</b>  | 4,185,576 |
| <b>16</b>  | <b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount . . . . .   | <b>16</b>  | 170,638   |
| <b>17a</b> | If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 10% Tax</b> (see page 6 of the instructions), check here . . . . . ▶ <input type="checkbox"/>   |            |           |
| <b>b</b>   | <b>Additional 10% tax</b> (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 60, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 57, enter "HSA" and the amount . . . . . | <b>17b</b> | 16,035    |

**Part III** **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See page 6 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

|           |  |           |       |  |
|-----------|--|-----------|-------|--|
| <b>18</b> | Qualified HSA distribution . . . . .   | <b>18</b> | *     |  |
| <b>19</b> | Last-month rule . . . . .  | <b>19</b> | *     |  |
| <b>20</b> | Qualified HSA funding distribution . . . . .   | <b>20</b> | *     |  |
| <b>21</b> | <b>Total income.</b> Add lines 18, 19, and 20. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount . . . . .                      | <b>21</b> | 8,521 |  |
| <b>22</b> | <b>Additional tax.</b> Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 57, enter "HDHP" and the amount . . . . . | <b>22</b> | 8,521 |  |

Form **8889** (2009)

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

**Part III** **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See page 6 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

|           |  |           |       |  |
|-----------|--|-----------|-------|--|
| <b>18</b> | Qualified HSA distribution . . . . .   | <b>18</b> | *     |  |
| <b>19</b> | Last-month rule . . . . .  | <b>19</b> | *     |  |
| <b>20</b> | Qualified HSA funding distribution . . . . .   | <b>20</b> | *     |  |
| <b>21</b> | <b>Total income.</b> Add lines 18, 19, and 20. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount . . . . .                      | <b>21</b> | 7,914 |  |
| <b>22</b> | <b>Additional tax.</b> Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 57, enter "HDHP" and the amount . . . . . | <b>22</b> | 792   |  |

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

Form **8903**

Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-1984

**2009**  
Attachment  
Sequence No. **143**

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

Name(s) as shown on return

Total Forms Filed = 548,670

Identifying number

|    |   |   |         |  |    |         |  |
|----|---|---|---------|--|----|---------|--|
| 1  | Domestic production gross receipts (DPGR) . . . . .   |   |         |  | 1  | 290,055 |  |
| 2  | Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 . . . . .   | 2 | 173,377 |  |    |         |  |
| 3  | Enter deductions and losses allocable to DPGR (see instructions) . . . . .  | 3 | 196,060 |  |    |         |  |
| 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 | 62,176  |  |    |         |  |
| 5  | Add lines 2 through 4 . . . . .   |   |         |  | 5  | 272,324 |  |
| 6  | Subtract line 5 from line 1 . . . . .   |   |         |  | 6  | 275,053 |  |
| 7  | Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .   |   |         |  | 7  | 250,812 |  |
| 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 | <b>Qualified production activities income.</b> 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 | 463,178 |  |
| 11 | Income limitation (see instructions):<br>• Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction . . . . . }<br>• All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) . . . . . } |   |         |  | 11 | 464,740 |  |
| 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 | 459,109 |  |
| 13 | Enter 6% of line 12 . . . . .   |   |         |  | 13 | 456,853 |  |
| 14 | Form W-2 wages (see instructions) . . . . .   |   |         |  | 14 | 228,659 |  |
| 15 | Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .   |   |         |  | 15 | 232,509 |  |
| 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 | 441,632 |  |
| 19 | Form W-2 wage limitation. Enter 50% of line 18 . . . . .  |   |         |  | 19 | 441,632 |  |
| 20 | Enter the smaller of line 13 or line 19 . . . . .   |   |         |  | 20 | 441,519 |  |
| 21 | Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 . . . . .  |   |         |  | 21 | 59,131  |  |
| 22 | Expanded affiliated group allocation (see instructions) . . . . .   |   |         |  | 22 | *       |  |
| 23 | <b>Domestic production activities deduction.</b> 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 | 490,618 |  |

**Domestic Production Activities Deduction**

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **143**

Name(s) as shown on return

Total Forms Filed = 548,670

Identifying number

|    |   |          |             |           |             |
|----|---|----------|-------------|-----------|-------------|
| 1  | Domestic production gross receipts (DPGR) . . . . .   |          |             | <b>1</b>  | 770,346,147 |
| 2  | Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 . . . . .   | <b>2</b> | 516,763,783 |           |             |
| 3  | Enter deductions and losses allocable to DPGR (see instructions) . . . . .  | <b>3</b> | 224,211,212 |           |             |
| 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 . . . . .   | <b>4</b> | 43,497,692  |           |             |
| 5  | Add lines 2 through 4 . . . . .   |          |             | <b>5</b>  | 784,472,745 |
| 6  | Subtract line 5 from line 1 . . . . .   |          |             | <b>6</b>  | -14,126,598 |
| 7  | Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .   |          |             | <b>7</b>  | 45,139,942  |
| 8  | Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10 . . . . .  |          |             | <b>8</b>  |             |
| 9  | Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .   |          |             | <b>9</b>  |             |
| 10 | <b>Qualified production activities income.</b> 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 . . . . .   |          |             | <b>10</b> | 122,321,231 |
| 11 | Income limitation (see instructions):<br>• Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction . . . . .<br>• All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) . . . . . |          |             | <b>11</b> | 235,375,799 |
| 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 . . . . .  |          |             | <b>12</b> | 91,198,230  |
| 13 | Enter 6% of line 12 . . . . .   |          |             | <b>13</b> | 5,471,777   |
| 14 | Form W-2 wages (see instructions) . . . . .   |          |             | <b>14</b> | 127,303,199 |
| 15 | Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .   |          |             | <b>15</b> | 75,297,558  |
| 16 | Add lines 14 and 15. Estates and trusts, go to line 17, all others, skip line 17 and go to line 18 . . . . .  |          |             | <b>16</b> |             |
| 17 | Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .   |          |             | <b>17</b> |             |
| 18 | Estates and trusts, subtract line 17 from line 16, all others, enter amount from line 16 . . . . .  |          |             | <b>18</b> | 202,600,756 |
| 19 | Form W-2 wage limitation. Enter 50% of line 18 . . . . .  |          |             | <b>19</b> | 101,300,477 |
| 20 | Enter the smaller of line 13 or line 19 . . . . .   |          |             | <b>20</b> | 5,295,033   |
| 21 | Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 . . . . .  |          |             | <b>21</b> | 395,658     |
| 22 | Expanded affiliated group allocation (see instructions) . . . . .   |          |             | <b>22</b> | *           |
| 23 | <b>Domestic production activities deduction.</b> 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 . . . . .   |          |             | <b>23</b> | 5,693,391   |

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Alternative Motor Vehicle Credit**

OMB No. 1545-1998

**2009**

Attachment Sequence No. **152**

Form **8910**

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

▶ **Attach to your tax return.**

Identifying number

**Total Forms Filed = 80,560**

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 13 and 17.

|  | (a) Vehicle 1     | (b) Vehicle 2 | (c) Vehicle 3 |
|--|-------------------|---------------|---------------|
| <b>1</b> Year, make, and model of vehicle . . . . .  | <b>1</b>          |               |               |
| <b>2</b> Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .   | <b>2</b> / /      | / /           | / /           |
| <b>3</b> <b>Credit allowable</b> (see instructions for amount to enter)  | <b>3</b>          |               |               |
| <b>4</b> If you are not claiming the plug-in conversion credit, skip lines 4 through 8, enter -0- on line 9, and go to line 10. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle (for converted vehicles placed in service after February 17, 2009) . . . . . | <b>4</b> 7,074    | *             | 0             |
| <b>5</b> Section 179 expense deduction (see instructions) . . . . .  | <b>5</b> *        | 0             | 0             |
| <b>6</b> Subtract line 5 from line 4 . . . . .   | <b>6</b> 7,074    | *             | 0             |
| <b>7</b> Multiply line 6 by 10% (.10) . . . . .  | <b>7</b> 7,074    | *             | 0             |
| <b>8</b> Maximum plug-in conversion credit amount allowable . . . . .  | <b>8</b> 4,000 00 | 4,000 00      | 4,000 00      |
| <b>9</b> Enter the <b>smaller</b> of line 7 or line 8 . . . . .  | <b>9</b> 7,074    | *             | 0             |
| <b>10</b> <b>Tentative credit.</b> Add lines 3 and 9 . . . . .   | <b>10</b> 79,234  | 1,047         | 0             |

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

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

|   |           |   |       |   |
|---|-----------|---|-------|---|
| <b>11</b> Business/investment use percentage (see instructions) . . . . .   | <b>11</b> | % | %     | % |
| <b>12</b> Multiply line 10 by line 11 . . . . .   | <b>12</b> |   |       |   |
| <b>13</b> Add columns (a) through (c) on line 12 . . . . .  | <b>13</b> |   | 7,380 |   |
| <b>14</b> Alternative motor vehicle credit from partnerships and S corporations . . . . .   | <b>14</b> |   | *     |   |
| <b>15</b> <b>Business/investment use part of credit.</b> Add lines 13 and 14. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1r . . . . . | <b>15</b> |   | 8,406 |   |

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

|   |           |  |        |  |
|---|-----------|--|--------|--|
| <b>16</b> If you skipped Part II, enter the amount from line 10. If you completed Part II, subtract line 12 from line 10 . . . . .  | <b>16</b> |  |        |  |
| <b>17</b> Add columns (a) through (c) on line 16 . . . . .  | <b>17</b> |  | 78,608 |  |
| <b>18</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .   | <b>18</b> |  |        |  |
| <b>19</b> Enter the total, if any, of your credits from Form 1040, lines 47 through 50; Form 5695, line 11; Form 8834, line 22; and Schedule R, line 24; <b>or</b> Form 1040NR, lines 44 through 46; Form 5695, line 11; and Form 8834, line 22 . . . . . | <b>19</b> |  | 34,849 |  |
| <b>20</b> Subtract line 19 from line 18. If zero or less, <b>stop</b> . You cannot claim the personal use part of the credit . . . . .  | <b>20</b> |  | 77,264 |  |
| <b>21</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 17 or line 20 here and on Form 1040, line 53 (or Form 1040NR, line 49) and check box <b>c</b> on that line. If line 20 is smaller than line 17, see instructions . . . . . | <b>21</b> |  | 75,752 |  |

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 37720F

Form **8910** (2009)

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

Form **8910**

**Alternative Motor Vehicle Credit**

OMB No. 1545-1998

**2009**  
Attachment  
Sequence No. **152**

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

▶ Attach to your tax return.

Identifying number

Total Forms Filed = 80,560

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 13 and 17.

|  | (a) Vehicle 1     | (b) Vehicle 2 | (c) Vehicle 3 |
|--|-------------------|---------------|---------------|
| <b>1</b> Year, make, and model of vehicle . . . . .  | <b>1</b>          |               |               |
| <b>2</b> Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .   | <b>2</b> / /      | / /           | / /           |
| <b>3</b> <b>Credit allowable</b> (see instructions for amount to enter)  | <b>3</b>          |               |               |
| <b>4</b> If you are not claiming the plug-in conversion credit, skip lines 4 through 8, enter -0- on line 9, and go to line 10. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle (for converted vehicles placed in service after February 17, 2009) . . . . . | <b>4</b> 112,159  | *             | 0             |
| <b>5</b> Section 179 expense deduction (see instructions) . . . . .  | <b>5</b> *        | 0             | 0             |
| <b>6</b> Subtract line 5 from line 4 . . . . .   | <b>6</b> 112,158  | *             | 0             |
| <b>7</b> Multiply line 6 by 10% (.10) . . . . .  | <b>7</b> 11,215   | *             | 0             |
| <b>8</b> Maximum plug-in conversion credit amount allowable . . . . .  | <b>8</b> 4,000 00 | 4,000 00      | 4,000 00      |
| <b>9</b> Enter the <b>smaller</b> of line 7 or line 8 . . . . .  | <b>9</b> 11,109   | *             | 0             |
| <b>10</b> <b>Tentative credit.</b> Add lines 3 and 9 . . . . .   | <b>10</b> 160,737 | 1,468         | 0             |

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

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

|   |           |   |       |   |
|---|-----------|---|-------|---|
| <b>11</b> Business/investment use percentage (see instructions) . . . . .   | <b>11</b> | % | %     | % |
| <b>12</b> Multiply line 10 by line 11 . . . . .   | <b>12</b> |   |       |   |
| <b>13</b> Add columns (a) through (c) on line 12 . . . . .  | <b>13</b> |   | 5,510 |   |
| <b>14</b> Alternative motor vehicle credit from partnerships and S corporations . . . . .   | <b>14</b> |   | *     |   |
| <b>15</b> <b>Business/investment use part of credit.</b> Add lines 13 and 14. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1r . . . . . | <b>15</b> |   | 6,851 |   |

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

|   |           |  |           |  |
|---|-----------|--|-----------|--|
| <b>16</b> If you skipped Part II, enter the amount from line 10. If you completed Part II, subtract line 12 from line 10 . . . . .  | <b>16</b> |  |           |  |
| <b>17</b> Add columns (a) through (c) on line 16 . . . . .  | <b>17</b> |  | 156,695   |  |
| <b>18</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .   | <b>18</b> |  |           |  |
| <b>19</b> Enter the total, if any, of your credits from Form 1040, lines 47 through 50; Form 5695, line 11; Form 8834, line 22; and Schedule R, line 24; <b>or</b> Form 1040NR, lines 44 through 46; Form 5695, line 11; and Form 8834, line 22 . . . . . | <b>19</b> |  | 44,376    |  |
| <b>20</b> Subtract line 19 from line 18. If zero or less, <b>stop</b> . You cannot claim the personal use part of the credit . . . . .  | <b>20</b> |  | 1,955,200 |  |
| <b>21</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 17 or line 20 here and on Form 1040, line 53 (or Form 1040NR, line 49) and check box <b>c</b> on that line. If line 20 is smaller than line 17, see instructions . . . . . | <b>21</b> |  | 137,329   |  |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37720F

Form **8910** (2009)

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

Form **8917**  
 Department of the Treasury  
 Internal Revenue Service  
 Name(s) shown on return

NUMBER OF RETURNS FILED FOR SELECTED LINES  
**Tuition and Fees Deduction**

OMB No. 1545-0074  
**2009**  
 Attachment  
 Sequence No. **163**

▶ See Instructions.  
 ▶ Attach to Form 1040 or Form 1040A.

Total Forms Filed = 2,426,399

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 2009 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 =  | 2,426,386                                 |
|   |   | Student 2 SSN =  | 110,267                                   |
|   |   | Student 3 SSN =  | 3,902                                     |
| <b>2</b>  | Add the amounts on line 1, column (c), and enter the total . . . . .  |  | <b>2</b> 2,426,399                        |
| <b>3</b>  | Enter the amount from Form 1040, line 22, or Form 1040A, line 15  |  | <b>3</b>                                  |
| <b>4</b>  | Enter the total from either:<br>● Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, <b>or</b><br>● Form 1040A, lines 16 through 18 . . . . .   |  | <b>4</b>                                  |
| <b>5</b>  | Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), <b>stop</b> ; you cannot take the deduction for tuition and fees . . . . .   |  | <b>5</b> 2,423,403                        |
| *If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 7, to figure the amount to enter on line 5. |   |  |   |
| <b>6</b>  | <b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?<br><input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 2, or \$2,000.<br><input type="checkbox"/> <b>No.</b> Enter the <b>smaller</b> of line 2, or \$4,000. |  | <b>6</b> 2,419,446                        |
| <b>Also enter</b> this amount on Form 1040, line 34, or Form 1040A, line 19.  |   |  |   |

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

**General Instructions**

**Purpose of Form**

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2009**.

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.

**TIP** You may be able to take the American opportunity credit, 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 these credits.

**Who Can Take the Deduction**

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2009 for academic periods beginning in 2009 and the first 3 months of 2010.



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 2009 and must claim an exemption for the student as a dependent on your 2009 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 7 of Pub. 970.

**Tuition and Fees Deduction**

Form **8917**

Department of the Treasury  
Internal Revenue Service

▶ See Instructions.

▶ Attach to Form 1040 or Form 1040A.

**2009**

Attachment  
Sequence No. **163**

Name(s) shown on return

Your social security number

Total Forms Filed = 2,426,399



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 2009 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   |  |   |
|   |  | 12,615,918                                |
|   |  | 386,971                                   |
|   |  | 13,605                                    |
| <b>2</b> Add the amounts on line 1, column (c), and enter the total . . . . .   | <b>2</b>   | 13,016,494                                |
| <b>3</b> Enter the amount from Form 1040, line 22, or Form 1040A, line 15   | <b>3</b>   |   |
| <b>4</b> Enter the total from either:<br><ul style="list-style-type: none"> <li>• Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, <b>or</b></li> <li>• Form 1040A, lines 16 through 18 . . . . .</li> </ul>                          | <b>4</b>   |   |
| <b>5</b> Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), <b>stop</b> ; you cannot take the deduction for tuition and fees . . . . .  | <b>5</b>   | 142,761,972                               |
| *If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 7, to figure the amount to enter on line 5.   |  |   |
| <b>6 Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?<br><input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 2, or \$2,000. }<br><input type="checkbox"/> <b>No.</b> Enter the <b>smaller</b> of line 2, or \$4,000. } | <b>6</b>   | 5,442,734                                 |
| <b>Also enter</b> this amount on Form 1040, line 34, or Form 1040A, line 19.  |  |   |

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

**General Instructions**

**Purpose of Form**

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2009**.

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.

**TIP** You may be able to take the American opportunity credit, 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 these credits.

**Who Can Take the Deduction**

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2009 for academic periods beginning in 2009 and the first 3 months of 2010.



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 2009 and must claim an exemption for the student as a dependent on your 2009 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 7 of Pub. 970.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8936**

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

OMB No. 1545-2137

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

**2009**

Attachment  
Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 24,414

Identifying number

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 6 and 10.

|  | (a) Vehicle 1 | (b) Vehicle 2 | (c) Vehicle 3 |
|--|---------------|---------------|---------------|
| <b>1</b> Year, make, and model of vehicle . . . . .                        |               |               |               |
| <b>2</b> Enter date vehicle was placed in service (MM/DD/YYYY)             | / /           | / /           | / /           |
| <b>3 Tentative credit</b> (see instructions for amount to enter) . . . . . |               |               |               |

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

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

|   |   |       |   |
|---|---|-------|---|
| <b>4</b> Business/investment use percentage (see instructions) . . . . .  | % | %     | % |
| <b>5</b> Multiply line 3 by line 4 . . . . .  |   |       |   |
| <b>6</b> Add columns (a) through (c) on line 5 . . . . .  |   | 618   |   |
| <b>7</b> Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations. . . . .  |   | 1,384 |   |
| <b>8 Business/investment use part of credit.</b> Add lines 6 and 7. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1y . . . . . |   | 2,002 |   |

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

|   |  |        |  |
|---|--|--------|--|
| <b>9</b> If you skipped Part II, enter the amount from line 3. If you completed Part II, subtract line 5 from line 3 . . . . .  |  |        |  |
| <b>10</b> Add columns (a) through (c) on line 9 . . . . .   |  | 22,612 |  |
| <b>11</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .   |  |        |  |
| <b>12</b> Enter the total, if any, of your credits from Form 1040, lines 47 through 50 (or Form 1040NR, lines 44 through 46); Form 5695, line 11; Form 8834, line 22; Form 8910, line 21; and Schedule R, line 24 . . . . .   |  | 11,319 |  |
| <b>13</b> Subtract line 12 from line 11 . . . . .   |  | 24,355 |  |
| <b>14 Personal use part of credit.</b> Enter the <b>smaller</b> of line 10 or line 13 here and on Form 1040, line 53, or Form 1040NR, line 49. Check box <b>c</b> on that line and enter "8936" in the space next to that box. If line 13 is smaller than line 10, see instructions . . . . . |  | 22,571 |  |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form **8936** (2009)

Form **8936**

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

OMB No. 1545-2137

**2009**

Attachment Sequence No. **125**

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Total Forms Filed = 24,414

Identifying number

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 6 and 10.

|  | (a) Vehicle 1 | (b) Vehicle 2 | (c) Vehicle 3 |
|--|---------------|---------------|---------------|
| <b>1</b> Year, make, and model of vehicle . . . . .                        |               |               |               |
| <b>2</b> Enter date vehicle was placed in service (MM/DD/YYYY)             | / /           | / /           | / /           |
| <b>3 Tentative credit</b> (see instructions for amount to enter) . . . . . |               |               |               |

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

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

|   |   |       |   |
|---|---|-------|---|
| <b>4</b> Business/investment use percentage (see instructions) . . . . .  | % | %     | % |
| <b>5</b> Multiply line 3 by line 4 . . . . .  |   |       |   |
| <b>6</b> Add columns (a) through (c) on line 5 . . . . .  |   | 4,229 |   |
| <b>7</b> Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations. . . . .  |   | 2,388 |   |
| <b>8 Business/investment use part of credit.</b> Add lines 6 and 7. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1y . . . . . |   | 6,617 |   |

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

|   |  |           |  |
|---|--|-----------|--|
| <b>9</b> If you skipped Part II, enter the amount from line 3. If you completed Part II, subtract line 5 from line 3 . . . . .  |  |           |  |
| <b>10</b> Add columns (a) through (c) on line 9 . . . . .   |  | 149,096   |  |
| <b>11</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .   |  |           |  |
| <b>12</b> Enter the total, if any, of your credits from Form 1040, lines 47 through 50 (or Form 1040NR, lines 44 through 46); Form 5695, line 11; Form 8834, line 22; Form 8910, line 21; and Schedule R, line 24 . . . . .   |  | 27,897    |  |
| <b>13</b> Subtract line 12 from line 11 . . . . .   |  | 2,049,461 |  |
| <b>14 Personal use part of credit.</b> Enter the <b>smaller</b> of line 10 or line 13 here and on Form 1040, line 53, or Form 1040NR, line 49. Check box <b>c</b> on that line and enter "8936" in the space next to that box. If line 13 is smaller than line 10, see instructions . . . . . |  | 129,372   |  |